

**ANALYSIS OF VILLAGE GOVERNMENT'S FINANCIAL
PERFORMANCE IN MANAGING THE VILLAGE FUND ALLOCATION
AT KEMIRI SUBDISTRICT IN 2016**

UNDERGRADUATE THESIS

This undergraduate thesis is submitted in partial fulfillment of the requirements to
obtain the degree of Bachelor of Economics in Faculty of Economics
Yogyakarta State University



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**ACCOUNTING STUDY PROGRAM
ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2018**

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VALIDATION

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AT KEMIRI SUBDISTRICT IN 2016**

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Had been defended in front of Board Examiners on March 16th, 2018
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Hereby I declare that this undergraduate thesis is my own original work.
Accordingly to my knowledge, there is no work or opinion written published by
others, except as reference or citation by following the prevalent of scientific
writing.

Yogyakarta, March 16th 2016

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MOTTO

Fighting has been enjoined upon you while it is hateful to you. But perhaps you hate a thing and it is good for you; and perhaps you love a thing and it is bad for you. And Allah Knows, while you know not (Q.S 2: 216)

For indeed, with hardship [will be] ease. (Q.S 94: 5)

Be not sad, surely Allah is with us (Q.S 3: 139)

DEDICATION

All praises to Allah, this undergraduate thesis is dedicated for:

1. My mother (Robingah) and my father (Sumadi) thanks for prayer, support, and love that will never ending.
2. My sisters (Ismiyani, Urip Waluyo Jati, and Yuli Iswanti) and my brother (Septo Nugroho) thanks for motivation and spirit.
3. Accounting Study Program, Faculty of Economics, Yogyakarta State University.
4. My beloved friends in Accounting 2014.

ANALISIS KINERJA KEUANGAN PEMERINTAH DESA DALAM MENGELOLA ALOKASI DANA DESA DI KECAMATAN KEMIRI TAHUN ANGGARAN 2016

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui Kinerja Keuangan Pemerintah Desa dalam Mengelola Alokasi Dana Desa di Kecamatan Kemiri Tahun Anggaran 2016 berdasarkan analisis Varians Belanja, Pertumbuhan Belanja, Keserasian Belanja, dan Efisiensi Belanja.

Penelitian ini merupakan penelitian deskriptif kuantitatif yang dilaksanakan pada populasi dengan jumlah 40 desa. Data yang digunakan adalah Laporan Pengelolaan Alokasi Dana Desa yang terkumpul di Kantor Kecamatan Kemiri. Data yang didapat dianalisis dengan menggunakan statistik deskriptif.

Berdasarkan hasil penelitian ini dapat disimpulkan bahwa Kinerja Keuangan Pemerintah Desa dalam Mengelola Alokasi Dana Desa di Kecamatan Kemiri Tahun Anggaran 2016 ditinjau dari Varians Belanja dinilai baik dengan varians positif sebesar Rp 15.580.000,00. Kinerja Keuangan Pemerintah Desa dalam Mengelola Alokasi Dana Desa di Kecamatan Kemiri Tahun Anggaran 2016 ditinjau dari Pertumbuhan Belanja mengalami penurunan belanja sebesar 7%. Kinerja Keuangan Pemerintah Desa dalam Mengelola Alokasi Dana Desa di Kecamatan Kemiri Tahun Anggaran 2016 ditinjau dari Keserasian Belanja paling banyak digunakan untuk Belanja Operasional dengan rasio sebesar 80%. Kinerja Keuangan Pemerintah Desa dalam Mengelola Alokasi Dana Desa di Kecamatan Kemiri Tahun Anggaran 2016 ditinjau dari Efisiensi Belanja dinilai efisien dengan rasio efisiensi sebesar 99,79%

Kata Kunci: Kinerja Keuangan Pemerintah Desa, Alokasi Dana Desa, Varians Belanja, Pertumbuhan Belanja, Keserasian Belanja, Efisiensi Belanja

**ANALYSIS OF VILLAGE GOVERNMENT'S FINANCIAL
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ABSTRACT

This study aimed to describe the Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Variance, Expenditure Growth, Expenditure Harmony, and Expenditure Efficiency

This is descriptive quantitative study conducted on population of 40 villages. The data used is Village Fund Allocation Management Report collected at Kemiri Subdistrict Office. Data has been collected then analyzed by using descriptive statistics.

Based on this research result can be concluded that the Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Variance is assessed good with the positive variance Rp 15.580.000,00. Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Growth there was a decrease amounted to 7%. Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Harmony mostly used for Operational Expenditure with the percentage 80%. Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Efficiency is assessed good with the ratio 99,79%.

Keywords: Village Government's Financial Performance, Village Fund Allocation, Expenditure Variance, Expenditure Growth, Harmony of Expenditure, Expenditure Efficiency

FOREWORD

Alhamdulillahirabbil'alamiin, all praises to Allah who has given His blesses, mercy, and guidance, this undergraduate thesis entitle "Analysis of Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016" can be finished. I realize that without guidances from any parties, this undergraduate thesis will be not finished well. In this occasion I would like to kindly thank all people below.

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7. The Head and all staff of Kemiri Subdistrict who have kindly help me to collect the datas.
8. All parties who I can not mention one by one.

I realize that this undergraduate thesis is not perfect. Therefore, the suggestions and good criticism are really need. Hopefully this undergraduate thesis will be useful for many parties. Ameen.

Yogyakarta, March 16th 2018

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CHAPTER 1 INTRODUCTION

A. Problem Background

Decentralization is dispersal of authority to the lower level administration system and increase the lower level's role. Decentralization is essential in governance due to decentralization provide a lot of benefits. Some benefits of decentralization are increase the participation at lowest level, increase administratively efficiency, reduce the delay, and reduce the workload of higher level (Marume and Jubenkanda, 2016: 3). Currently, Indonesia practices the decentralize principle in its governmental system. By this principle, each region has its own autonomy or authority to manage its resources and account the management to its people (Widada, 2010: 1). Mardiasmo mentions that theoretically decentralization is expected to encourage communities' participation and creativity in the effort of developing and distributing the result of development based on justice principal and replace decision making from the central level government to the lowest level government (Subroto, 2009: 2). The lowest level government in Indonesia is a village. Village completely define in Law Number 23 the Year 2014 about Regional Government as

desa dan desa adat atau yang disebut dengan nama lain, selanjutnya disebut desa merupakan kesatuan hukum yang memiliki batas wilayah yang berwenang untuk mengatur dan mengurus urusan pemerintahan, kepentingan masyarakat setempat berdasarkan prakarsa masyarakat, hak asal usul, dan/atau hak tradisional yang diakui dan dihormati dalam sistem pemerintahan Negara Kesatuan Republik Indonesia.

From this definition can be concluded that village has a position that is legally authorized in regulating and managing its government and take care of its own community. The same opinion is argued by Simborarak (2016: 7) that said village has a legally recognized position of authority and right to govern the affairs of governance and its people through its own relatively independent tradition, customs and laws. Therefore, the village is the first door in the progress of Indonesia.

By those authorities and roles, the village need fund. According to the Law Number 6 the Year 2014 about Village, there are some kinds of village income: Local Income (*Pendapatan Asli Daerah*), Indonesia Budget (*APBN*), regional taxes and retributions, Village Fund Allocation (*ADD*), Provincial and District Budget (*APBD*), grants and non-binding contributions from third parties, and as well as other legitimate income. Those incomes then will be used to fund the expenditures that consist of Village Administration Sector, Village Construction Sector, Village Community Development Sector, Village Empowerment Sector, and Unexpected Expenditure.

The existence of fund from central to village government, in addition, give benefits also give them a demand to account the fund they received. The accountability is needed for achieving good financial governance and at the end will bring village into good governance and progress of Indonesia. Haryanto mentions the principles of good governance: communities' participation, the supremacy of law, transparency, care to the stakeholder,

consensus-oriented, equity, effectiveness and efficiency, accountability, and their strategic vision (Subroto, 2009: 11-12).

In relation with the one of village income, Village Fund Allocation (*ADD*), village receives fund allocation at least 10% from Balancing Fund (*Dana Perimbangan*) allocated by district/city government stated in District/City Budget (*APBD*) after deducting Special Fund Allocation (*Dana Alokasi Khusus*) annually. The amount of Village Fund Allocation is based on justice and equity principle by considering several factors such as the income for village head and village servant (*kepala desa dan perangkat desa*), the number of the villager, village area, and the number of village poverty rate. The procedures to allocate and manage the Village Fund Allocation for each region is regulated by Regent/Mayor Regulation. The cycle of Village Fund Allocation management is same as the other village financial management: planning, budgeting, implementing, organizing, reporting, and accountability.

The first stage in Village Fund Allocation management plays an important role because on this stage, village government decided the priority of expenditures will be implemented along with its budget. Budget is a package of incomes and expenditures expected to occur in one or more period(s) (Bastian, 2001: 79), while according to Mardiasmo (2009: 62) budget is an incomes and expenditures plan stated in monetary unit. Budget is not only important to be implemented in private organization but also in public organization. Mardiasmo (2009: 63) mentions some reasons the importance of budget in public sector: as a tool to guide socio-economic

development, ensure sustainability and improve the quality of people's life; budget is required because the limitation of resources, option, and trade-off; and as government's accountability to its people. Budget indirectly can be used by people as a tool to supervise and control the government. This is because a budget as a performance measurement standard. The focus of performance measurement based on the analysis of budget is to measure the financial performance of regional government (Mahsun, 2013: 147), while to assess the success of the program can't be done by analyzing a budget. A budget which allocated appropriately, fairly, and enjoyed by all community without discrimination can improve the welfare of the community (Lontaan and Pangerapan, 2016: 2).

So far, the government budgeting was implemented by using the traditional budget system namely incrementalism budget approach, which tends to ignore the financial performance measurement. Financial performance measurement has been mostly done in privat organization, but not yet done in public organization. The measurement of government's financial performance is important because the government often pays less attention to the function of budget as a tool to distribute, allocate, and stabilization. Based on the research conducted by Astriana Nabila Muhibtari indicates that there has been imbalance in expenditures of Magelang City (Muhibtari, 2014). In addition, it can lead inefficiency and leakage in expenditure (Mahmudi, 2010: 155). According to the research result conducted by Artanti, it can be known that the expenditure in Magetan was

less efficient (Artanti, 2010). Jumingan (2006: 239) mention two purposes the measuring of financial performance: to determine the success of government in managing its financial and assess the ability of government in utilizing its assets.

Based on the law, the management of Village Fund Allocation is regulated in District Regulation. Village Fund Allocation used to fund the expenditure which are divided into four sector namely expenditure on Village Administration Sector, expenditure on Village Construction Sector, expenditure on Village Community Development Sector, and expenditure on Village Community Empowerment Sector. The income and expenditure of Village Fund Allocation are reported in a financial statement namely Village Fund Allocation Management Report. The purpose of financial statement is to provide financial information needs of a wide range of users (Conceptual Framework Task Force, 2012: 32). The Village Fund Allocation Management Report contains the information about budget and its realization in the current year that can be used as a tool to analyze the financial performance of village government in managing the Village Fund Allocation and can be used by stakeholder to corrective and evaluate the management of Village Fund Allocation. However, not all stakeholders are able to read the information presented in Village Fund Allocation Management Report. Therefore, it's necessary to do analysis of Village Fund Allocation Management Report as a resume to make it easier for stakeholder to assess the financial performance of village government.

The analysis of Village Government's Financial Performance in Managing the Village Fund Allocation can be done by analysis the budget expenditure and actual expenditure. The analysis focus on expenditure because Village Fund Allocation is the one of transfer income. Thus, there is no effort to get this income. So, the analysis focus on how Village Fund Allocation spent. The analytical tools used to analyze Village Fund Allocation are Expenditure Variance, Expenditure Growth, Expenditure Harmony, and Expenditure Efficiency. Expenditure Variance is an analytical tool used to determine the variance of budget and actual expenditure. Expenditure Growth is an analytical tool used to determine the decrease or increase of expenditure year to year. Expenditure Harmony is an analytical tool used to determine the balancing of expenditures, and Expenditure Efficiency is an analytical tool used to determine whether or not efficient the use of funds.

Kemiri Subdistrict is one of subdistricts in Purworejo District. Kemiri Subdistrict has 40 villages. Based on the interview with one of Economics and Development Section staff in Kemiri Subdistrict it is known that in 2016 there is an income budget change from district government, so village government should make a budget change of Village Fund Allocation too; in 2016 the administration of Village Fund Allocation is better than previous year, but the format report made was not accordance with the format report attached in regulation; Kemiri Subdistrict has low capability of village servant; there is no financial performance measurement of village

gouvernement in managing Village Fund Allocation; and the Village Fund Allocation mostly used for funding the expenditure on Village Government sector.

By those problems, researcher is interested to do research in the title “Analysis of Village Government’s Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016”.

B. Problem Identification

Based on problem background has been explained above, it can be identified several problems.

1. Regional government budgeting often uses traditional system by used incrementalism budget approach, so tend to ignore the assessment of government’s financial performance.
2. Financial performance measurement in public sector is rarely do.
3. Regional government less pays attention to budget function as a tool to distribute, allocate, and stabilization, then caused imbalance expenditures.
4. There is a possibility to do inefficiency and leakage in expenditure.
5. Not all stakeholders can read the information presented in Village Fund Allocation Management Report.
6. In 2016 there is a budget change of Village Fund Allocation at Kemiri Subdistrict.
7. The format report used was not accordance with the format report attached in regulation.

8. There is no village government's financial performance measurement in managing Village Fund Allocation at Kemiri Subdistrict; and
9. Village Fund Allocation at Kemiri Subdistrict is mostly used to fund the expenditure on Village Government sector.

C. Problem Restriction

Based on problem background and problem identification have been described above, it is necessary to limit the research problem in order to obtain more in-depth research results and appropriate research topics. Due to limited funding and time, this study was limited to the analysis of Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016. The analytical tools used are Expenditure Variance, Expenditure Growth, Expenditure Harmony, and Expenditure Efficiency.

D. Problem Formulation

Based on the problem restriction has been described previously, then the problem formulation are:

1. How does the Financial Performance of Village Government in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Variance?
2. How does the Financial Performance of Village Government in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Growth?

3. How does the Financial Performance of Village Government in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis Expenditure Harmony?
4. How does the Financial Performance of Village Government in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Efficiency?

E. Research Objectives

Based on the problem formulation has been described above, this study aimed to:

1. Describe the Financial Performance of Village Government in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Variance.
2. Describe the Financial Performance of Village Government in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Growth.
3. Describe the Financial Performance of Village Government in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Harmony.
4. Describe the Financial Performance of Village Government in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Efficiency.

F. Research Benefits

This study is expected to give theoretical benefits and practical benefits.

1. Theoretical Benefits

This research is hopefully can be used as a reference to assess the Financial Performance of Village Government in Managing the Village Fund Allocation.

2. Practical Benefits

a. For Village Government

This reaserch hopefully can give suggestion and can be used as a consideration for the Implementing Team in managing the Village Fund Allocation.

b. For Subdistrict Government

This reaserch hopefully can give suggestion and can be used as a consideration for conducting guidance and assistance to the Implementing Team of Village Fund Allocation.

c. For Public

This research is hopefully can be used as a overview of Village Government's Financial Performance in Managing the Village Fund Allocation and can be used to evaluate the village government.

d. For University

This research is hopefully can be used to add the research results, especially in relation to Village Government's Financial Performance in Managing the Village Fund Allocation.

CHAPTER II LITERATURE REVIEW

A. Theoretical Review

1. Financial Performance

Performance is a description about the achievement of the program or activities used to realize the organizational goals set in the formulation of organizational strategy (Bastian, 2001: 329). Larry D. Stout in (Bastian, 2001: 329) states that performance appraisal is a recording and measurement of the achievement of activities embodied in the form of goods, services, or processes. Ulum mentions there are eight benefits of regional government performance measurement: provide an understanding of performance measurement to be used as a tool for measuring management performance, provide direction in achieving the target, monitor performance achievement then compared it to performance targets as corrective materials, as a basic for imposing punishment and rewards based on agreements previously, as a communication tool between superiors with subordinates so that organizational performance can be improved, identify customer satisfaction, help to understand the process of government activities, and ensure that decisions are taken objectively (Ulum, 2012: 21-22).

According to Sijabat, financial performance is an achievement in the financial activities measured by the indicators in Income and Expenditure Budget (Pratiwi, 2017: 12). Financial performance is an

important tool to measure the organization performance (Adongo, 2013: 44). Financial performance call as one-dimensional model of performance measurement. This model manage to capture only aspects of financial performance (Mihaiu, 2013: 5). Regional government's financial performance measurement is a measurement that can be used to assess the ability of regional governments to implement regional autonomy (Halim, 2007). Regional government's financial performance measurement is important to assess organizational accountability. Accountability not only demonstrates the ability of how public's fund is spent, yet shows that fund has been spent economically, efficiently and effectively. Economic is the relationship between input and cost of input. An activity assessed economic if it can decrease the leakage in expenditure. Efficient is the relationship between input and output. An activity assessed efficient if it uses the certain input to get maximum output and uses the minimum input to get certain output. Effective is a relationship between output and outcome. An activity assessed effective if it can achieve the goals and spending wisely (Mahsun, 2013: 182).

The measurement of financial performance mostly used in private organization and rarely uses in public organization due to the orientation of private organization is profit, while the orientation of public organization is to provide a public service. Although the orientation of public organization is to provide a public service, but the measurement of

financial performance is important to do. Mardiasmo mentioned three goals the measurement of public organization's financial performance.

1. To improve regional government performance.
2. To assist regional government in using its resources and make decisions.
3. To create public accountability (Mardiasmo, 2009: 121).

Another opinion argued by Jumingan that mentions the measurement of financial performance used for:

1. to describe the government's achievement in the current year and previous years; and
2. to describe the government's ability in using the assets they have (Jumingan, 2011: 239).

The information used for measuring the financial performance is a budget and its realization. The budget and its realization is presented in Budget Realization Report (*Laporan Realisasi Anggaran*). A budget has an important role to assess the government's financial performance because a budget as a standard of financial performance measurement. More than as a standard, Adongo mentions that through the budget all parties will focus to what they want to achieve (Adongo, 2013: 41). Budget analysis is a technique to measure the government's financial performance without assess the success of the program (Mahsun, 2013: 150). The assessment is done by analyzing the variance between budget and actual performance (Mardiasmo, 2009: 123). If there is a budget

change, then the standard used is the budget after the change (Mahsun, 2013: 151). Budget analysis or mostly known as variance analysis focuses on the analysis of income variance and expenditure variance. After the analysis of variance, the next step is to trace down to the lowest management, so it can be known the source of causes the difference between actual performance with the budgeted. Thus, it can be determined precisely which unit should be responsible (Mardiasmo, 2009: 123). However, the financial performance measurement only based on the analysis of variance is not enough because there is no standard about how much the maximum amount allowed (Mardiasmo, 2009). Financial performance measurement can be done by using some analytical tools.

2. Village Fund Allocation Management

According to Government Regulation Number 43 the Year 2014, Village Fund Allocation is fund allocation at least 10% from Balance Funds (*Dana Perimbangan*) allocated by district/city stated in the Regional Government Budget (*APBD*) after deducted by Special Allocation Fund (*Dana Alokasi Khusus*). Village Fund Allocation as district manifestation in fulfilling the basic rights of village in providing public services (Simborarak, 2014: 3).

The amount of Village Fund Allocation received by each village is unequal. This refers to the article number 96 paragraph 3 to 5 Government Regulation Number 43 the Year 2014 states the amount of Village Fund Allocation for each village is by considering several factors such as the

amount of fixed income for village head and village servant (*kepala desa dan perangkat desa*), the number of villagers, the amount of village poverty rate, the village area, and geographical difficulty level. The procedures to allocate and manage Village Fund Allocation refers to Regent/Mayor Regulation of each district/city. Purworejo Regent Regulation in relation to the procedures and management Village Fund Allocation is Purworejo Regent Regulation Number 47 the Year 2014 about The Guidance of Procedures to Allocate and Manage Village Fund Allocation. The amount of Village Fund Allocation received by each village in Purworejo District is calculated by this formula.

$$ADDx = ADDM + (BDx \times ADDP)$$

ADDx = The Amount of Village Fund Allocation for each village

ADDM = The Minimum Village Fund Allocation

BDx = The Weight Number of Each Village

ADDP = Proportionate Village Fund Allocation

The amount of Minimum Village Fund Allocation is 60% and the amount of Proportionate Village Fund Allocation is 40%. The weight number of each village is calculated based on the sum of those variable value.

a) Percentage of village area

$$\frac{\text{Village area}}{\text{Total area in a district}} \times 100\%$$

b) Percentage of a number of villagers

$$\frac{\text{A number of villagers}}{\text{The number of villagers in a district}} \times 100\%$$

c) Percentage of Village Poverty

$$\frac{\text{A number of villagers who have Health Public Card (Kartu Penduduk Sehat)}}{\text{The total amount of villagers who have Health Public Card in a district}} \times 100\%$$

d) Percentage of Village Geographical Difficulty Level

$$\frac{0,6 \times \text{distance of village with district capital}}{\text{Total score distance of village to district capital in a district}} \times 100\%$$

$$+$$

$$\frac{0,4 \times \text{distance of village to subdistrict capital}}{\text{Total distance of village to subdistrict in a district}} \times 100\%$$

e) Percentage of the Amount of Village Servant

$$\frac{\text{The amount of the village servant}}{\text{The amount of the village servant in a district}} \times 100\%$$

Management is a process of giving any control to everything included in the implementation of regulation and achieving the goals. While, according to Wardoyo in (Caro, 2015: 4) management as a series of activities consist of planning, organizing, actuating, and controlling in the effort to achieve the goals. From those opinions, can be concluded that management aimed to achieve the goals. The cycle of village financial management according to Law about Village begins from planning, budgeting, implementing, organizing, reporting, and accountability.

a. Planning

According to Caro (2015: 5) planning is a basic thinking and set any steps to achieve the goals. According to Handoko (2009: 79) there are four steps in planning level, they are:

- 1) establish one or more goals. Without a clear goal, individual or groups will use resources ineffectively and inefficiently;
- 2) analyze the current condition and realize what resources it has and the goals to be achieved;
- 3) identify all the opportunities, constraints, strengths and weaknesses; and
- 4) develop the best alternative to achieve the goals.

Based on Purworejo Regent Regulation Number 47 the Year 2014 on planning level of Village Fund Allocation management, Implementing Team should:

- (1) held a deliberation about the using of Village Fund Allocation plan with village government, Village Consultative Body (*BPD*), Community Self-Help Institutions (*LSM*), and other villagers;
- (2) record the deliberation result about the using of Village Fund Allocation plan in deliberation record (*Berita Acara Musyawarah*) known by the head of Village Consultative Body.

b. Budgeting

A budget as a package of expected incomes and expenditures to occur in one or more future period(s) (Bastian, 2001: 79). While

according to Mardiasmo (2009: 62) budget as an incomes and expenditures plan stated in monetary unit. Several principles to set a budget in Indonesia according to Bastian (2001: 81) as below:

1) Balance and Dynamic Budget Principle.

This principle is reflect a balancing between incomes and expenditures.

2) Budget Discipline Principle.

This principle is reflect the using of funds efficiently, appropriately, and timely in accounting for it.

3) Independent Principle.

This principle is reflect an effort to increase the resources of incomes based on the potential of each organization and decrease its dependence on organization else.

4) Priority Principle

This principle is reflect budget implementation appropriate to the main priority of development.

In relation to Village Fund Allocation budgeting, Implementing Team should make Budget Expenditure Plan (*Rencana Anggaran Belanja*) based on the deliberation result stated in the deliberation record about the using of Village Fund Allocation plan. Based on Purworejo Regent Regulation Number 47 the Year 2014, Budget Expenditure Plan of Village Fund Allocation consists of Budget Expenditure Plan on Village Administration Sector, Budget

Expenditure Plan on Village Construction Sector, Budget Expenditure Plan on Village Community Development Sector, and Budget Expenditure Plan on Village Community Empowerment Sector.

c. Implementing

Implementation level is related to the inflow and outflow of the fund. Based on the article number 24 paragraph 3 of Domestic Ministerial Regulation Number 113 the Year 2014 inflow and outflow of the fund should be proofed by legal evidences such as receipt, invoice, letter of receipt goods, and notes. Based on Purworejo Regent Regulation Number 47 the Year 2014, when village received the fund, Village Government should make the Receipt of Village Fund Allocation. While the expenditure evidences are made by Village Government based on expenditure carried out. Village Fund Allocation is received gradually (twice in a year). The amount of Village Fund Allocation in first semester is 50% and for second semester is 50%. The due date of disbursement of fund for first semester is May and for second semester is September.

The process to get the fund are below:

- 1) apply the fund disbursement request supported by attachments which have been required to regent through subdistrict head with copies to the Head of Regional Financial And Asset Management Office (*Kepala BPKAD*);

- 2) then the Head of Regional Financial And Asset Management Office transfer Village Fund Allocation directly to the village government's bank account;
- 3) then the Head of Regional Financial And Asset Management Office give information letter to village head through subdistrict head.

Attachments required to disburse the fund on the first stage are:

- 1) introduction letter from village head about the first stage of fund disbursement request;
- 2) copy of village government's bank account book and then legalized by authorized officials;
- 3) copy of Village Medium Term Development Plan (*Rencana Pembangunan Jangka Menengah Desa*) in the current year;
- 4) copy of Village Governance Management Report (*Laporan Pengelolaan Pemerintah Desa*) and the Report of Accountability's Explanation (*Laporan Keterangan Pertanggungjawaban*) the previous year;
- 5) Regulation about Regional Government Budget and deliberation record about the using of Village Fund Allocation plan;
- 6) Budget Expenditure Plan on Village Fund Allocation;
- 7) Village Head Decision on establishment the Implementing Team;
- 8) Village Head Decision on the amount of Village Head and Servant's Income in the first semester;

- 9) Village Fund Allocation Management Report;
- 10) copy of Village Fund Allocation Accountability Report on second stage the previous year; and
- 11) verification report which required to disbursement Village Fund Allocation on first stage from Guiding Team.

Attachments required to disbursement the fund in the second stage are :

- 1) introduction letter from Village Head about the second stage of fund disbursement request;
- 2) receipt of Village Fund Allocation on the second stage;
- 3) copy of village government's bank account book and then legalized by authorized official;
- 4) Village Regulation on Village Budget Changing (if there are any changes);
- 5) Deliberation Record on changing in using Village Fund Allocation plan (if there are any changes);
- 6) Budget Expenditure Plan changing on Village Fund Allocation (if there are any changes);
- 7) Village Head Decision on the amount of village head and servant's income in the second stage;
- 8) Periodic Report of Village Fund Allocation Management;

9) copy of Village Fund Allocation accountability report on first stage in the current year; and

10) verification report that required to disbursement the Village Fund Allocation on the second stage from Guiding Team.

d. Organizing

Organizing level is income and expenditure bookkeeping process. Village treasurer should perform the accounting in all transaction. Bookkeeping is not completed in accounting journal yet. Village treasurer should make bookkeeping in Village Financial Administration Book such as *Buku Kas Umum*, *Buku Pembantu Bank*, *Buku Pembantu Harian*, and *Buku Pembantu Pajak*.

e. Reporting

All the activities funded must be reported by Implementing Team. Each year, Implementing Team make two reports, they are:

- 1) Periodic Report of Village Fund Allocation Management is a report of Village Fund Allocation management in the first semester. The report consist of income in the first semester, actual expenditure, and the problems faced. The due date of reporting in first semester is July current year.
- 2) Final Report of Village Fund Allocation Management is a report of Village Fund Allocation management in a year. The report consist of income, budget expenditure, actual expenditure in a year, the

problems faced, and the problems solving. The due date of reporting in second semester on January next year.

f. Accountability

In accountability level, Implementing Team should make an accountability letter attached by legal evidence. Based on Purworejo Regent Regulation Number 47 the Year 2014, Village Fund Allocation management should consider transparency, accountable, participation, and budget discipline.

- 1) Transparency is a principle which gives an access for the public to know and get information about Village Fund Allocation.
- 2) Accountable is mean that in Village Fund Allocation management should compatible with regulation and accountability.
- 3) Participation is mean that people should be included in Village Fund Allocation management.
- 4) Order and Budget Discipline are mean that on Village Fund Allocation management should timely and appropriately. Village Fund Allocation supported by administrative evidence which can be accountable and the implementation should be done as specified in the regulation. In accountability level, the Implementing Team should:

- 1) make accountability report attached by legal expenditure evidence;

- 2) then, after accountability report verified and get legalization from Village Secretary, it will inform to village head attached in verification report; and
- 3) general accountability is informed to Village Consultative Body by village head.

3. Analysis of Village Government's Financial Performance in Managing the Village Fund Allocation

Analysis of Village Government's Financial Performance in Managing the Village Fund Allocation based on a budget and its realization can be done by analyzing Village Fund Allocation Management Report. That report generally contains the actual income, budget expenditure, and actual expenditure of Village Fund Allocation. The budget of Village Fund Allocation stated in Village's Income and Expenditure Budget (*APBDesa*). According to the article number 17 Purworejo Regent Regulation Number 47 the Year 2014, Village Fund Allocation expenditures categorized into four sectors, Village Administration Sector, Village Construction Sector, Village Community Development Sector, and Village Community Empowerment Sector.

- 1) The expenditures on Village Administration Sector including for:
 - a) fix income for village head and village servant;
 - b) subsidy for Village Consultative Body;
 - c) Village Consultative Body operational;

- d) Neighborhood Association (*RT*) and Citizens Association (*RW*) operational; and
 - e) Village Government operational.
- 2) The expenditures on Village Construction, Village Community Development, and Village Community Empowerment sector including for:
- a) implementing programs and activities in the education field;
 - b) health;
 - c) agricultural;
 - d) village infrastructure;
 - e) taking out poverty;
 - f) social and culture;
 - g) public service;
 - h) participation in Village-Owned Enterprise;
 - i) technology development;
 - j) Village Self-help Institutions (*LKD*) empowerment;
 - k) public tranquility and security;
 - l) set and empowering village profile data;
 - m) admission filling for the member of Village Consultative Body;
 - n) admission filling for village servant;
 - o) forming or admission filling for Village Self-help Institutions; and

- p) other programs or activities which are the priority on the Deliberation Record about the using of Village Fund Allocation plan.

Purworejo Regent Regulation Number 47 the Year 2014 doesn't regulate the maximum amount for each sector. Purworejo Regent Regulation number 47 the year 2014 only regulate about the maximum income for head village and village servant.

- a) Village Fund Allocation amounted to less than Rp 500.000.000 used maximum 60%;
- b) Village Fund Allocation amounted Rp 500.000.000 to Rp 700.000.000 used maximum 50%;
- c) Village Fund Allocation amounted to more than Rp 700.000.000 to Rp 900.000.000 used maximum 40%; and
- d) Village Fund Allocation amounted to more than Rp 900.000.000 used maximum 30%.

Then in the next article mentioned that the fix income for village head and village servant should determines the regulation.

- a) The maximum fix income for village head is Rp 2.000.000.
- b) The maximum fix income for village secretary is 70% x fix income for village head.
- c) The maximum fix income for others village servant is 50% x fix income for village head.

Analysis of Village Government's Financial Performance in Managing the Village Fund Allocation based on a budget and its realization can be done by using several analytical tools:

1) Expenditure Variance

Expenditure Variance is an analytical tool used to determine the variance of budget and actual expenditure. Village Fund Allocation Management Report contains the information about the budget and actual expenditure variance directly. Mahmudi (2010: 157) classifies expenditure variance into two categories, favorable variance and unfavorable variance. Favourable variance indicates the amount of actual is less than budget expenditure. Unfavourable variance is variance which indicates the amount of actual is more than budget expenditure. There is no standard about maximum amount of variance allowed, but normatively regional government assess has a good performance if the amount of actual is less than budget expenditures. Otherwise, if the amount of actual is more than budget expenditure, regional government will assess has bad performance (Mahmudi, 2010: 159).

The formula of Expenditure Variance is as below:

$$\text{Expenditure Variance} = \text{Budget Expenditure} - \text{Actual Expenditure}$$

2) Expenditure Growth

Analysis of Expenditure Growth used to get information related to increase or decrease the amount of expenditure year to

year. The ratio of Expenditure Growth measures the ability of regional government in maintaining and improve its achievement in one periode to next periode (Pramita, 2015: 16). In general, regional government expenditure increases annually due to inflationary, changes in Rupiah exchange rate, changes in the amount of service coverage, and adjustment of macroeconomic factors (Mahmudi, 2010: 160). Increasing the amount of expenditure should be followed by an increase of income. The formula of Expenditure Growth is as below:

$$\text{Expenditure Growth } Yr_t = \frac{\text{Actual Expenditure } Yr_t - \text{Actual Expenditure } Yr_{t-1}}{\text{Actual Expenditure } Yr_{t-1}}$$

3) Expenditure Harmony

Mahmudi (2010: 162) mentions that budget has function as a tool for stabilization, allocation, and distribution. Therefore, in the spending of fund, the government should do harmonization of expenditure. Analysis of expenditure harmonization can be done by using the formula of Capital Expenditure to Total Expenditure (*Belanja Modal terhadap Total Belanja*). The analysis is done by comparing capital expenditure to total expenditure (Mahmudi, 2010: 164). Another formula used to analyze expenditure harmony is the formula of Operational Expenditure to Total Expenditure (*Belanja Operasional terhadap Total Belanja*). The analysis is done by

comparing operational expenditure to total expenditure (Mahmudi, 2010: 165).

Capital Expenditure is unroutine expenditure, the benefits consumed for more a year, and usually has percentage of 5-20% of total expenditure, while Operational Expenditure is a routine expenditure which is the benefits are consumed in a year or less. The operational expenditure usually has a large percentage of 60-90% of total expenditure (Mahmudi, 2010: 165).

The formula used to obscure the Ratio of Capital Expenditure to Total Expenditure is as below.

Capital Expenditure to Total Expenditure =

$$\frac{\text{Capital Expenditure}}{\text{Total Expenditure}} \times 100\%$$

The formula used to obscure the Ratio of Operational Expenditure to Total Expenditure is as below.

Operational Expenditure to Total Expenditure =

$$\frac{\text{Operational Expenditure}}{\text{Total Expenditure}} \times 100\%$$

4) Expenditure Efficiency

The efficiency of public expenses is a relation between the effects resulted from implementing a program and the effort made to finance that program (Mihaiu, Opreana, and Cristescu, 2010: 5). However, the effect resulted from the program is difficult to measure. The analysis of expenditure efficiency based on the budget

can be done by compared the actual expenditure and budget expenditure (Mahmudi, 2010: 166). Expenditure Efficiency analysis used to measure the efficiency that has been done by village government.

The formula used to measure Expenditure Efficiency is as follows.

$$\text{Expenditure Efficiency Ratio} = \frac{\text{Actual Expenditure}}{\text{Budget Expenditure}} \times 100\%$$

Source: Analysis of Public Sector's Financial Statement (Mahmudi, 2010: 166).

The result of expenditure efficiency measurement can be categorized into 2 categories.

1. >100% assessed not efficient; and
5. \leq 100% assessed efficient (Mahmudi, 2010: 166).

B. Relevant Research

Several previous researches have tried to reveal the regional government's financial performance. Therefore, as a consideration and reference in the literature review, the researcher made some of these following research titles to serve as the relevant research.

1. Analysis of Budget Expenditure Performance in Regional Financial and Property Management Board of North Sulawesi Province.

This research was conducted by Chrisman Youlli Karinda, Vantje Ilat, and Lidia Mawikere (2014). The results of this research indicate that the Performance of Budget Expenditure in Regional Finance and Property Management Board of North Sulawesi Province during 2009-2012 is good. Based on the analysis of Variance can be known that each year the North Sulawesi Provincial Government has made budget savings, in 2009 by 8.47%, in 2010 by 5.12%, in 2011 by 10.93% and in 2012 by 9.66%. Based on Expenditure Growth analysis it is known that there has been an increase of expenditure on North Sulawesi Provincial Government every year that is in 2010 increased by 9.96% from 2009, in 2011 increased by 13.05% from 2010, and in 2012 increased by 37.34% from 2011. Based on the analysis of Expenditure Harmony known that North Sulawesi Provincial Government not only focus on operating expenditure but also on capital expenditure, unexpected expenditure, and transfers to the city/regency. Based on the expenditure Efficiency Ratio, it is known that North Sulawesi Provincial Government has made budget savings. In

addition, based on the Ratio of Regional Expenditure to *PDRB* shows the efficiency of good expenditure on GRDP. In 2009 expenditure ratio to *PDRB* is equal to 6,03%, in 2010 is equal to 6,19%, in 2011 is equal to 6,52%, and in 2012 is equal to 8,32%.

The current research equation with previous research is equally to assess the financial performance of regional government. The differences of current research with prior research are the current research assess financial performance of village governments, while previous research assessed the financial performance of district government. In addition, the current research used four analytical tools namely Expenditure Variance, Expenditure Growth, Expenditure Harmony, and Expenditure Efficiency, whereas prior research used three analytical tools: Expenditure Variance, Expenditure Growth, and Expenditure Harmony. Current research conducted the research on one period of the year 2016, whereas previous research conducted research in 4 periods during 2009-2012. Current research conducted in Kemiri Subdistrict and previous research conducted in North Sulawesi Province.

2. Analysis of Regional Expenditure in Minahasa District Government during 2012-2014

This research was conducted by Indra Christian Lontaan and Sonny Pangerapan (2016). The results of this research indicate that the Government of Minahasa District during 2012-2014 has made budget savings. In 2012 the actual expenditure is 93, 21% of the total budgeted. In

2013, the actual expenditure is 91.39% of the budgeted, and in 2014 the actual expenditure is 90.21% of total budgeted expenditure. Based on the analysis of Expenditure Growth during 2012-2014 there is an increase in the total expenditure each year. In 2012 there is a growth of 7.28% from total expenditure in 2011. In 2013 there was an increase in total expenditure by 9.48% from 2012. In 2014 there was an increase in total expenditure by 14.14% from 2013.

The current research equation with previous research is to equally examine the financial performance of regional government. The current research differences with previous research are that current research assesses the financial performance of village government, whereas prior research has undertaken research on the financial performance of district government. The current research conducted in one period of the year 2016, whereas previous research conducted in 3 periods during 2012-2014. In addition, prior research used 2 expenditure analytical tools namely Expenditure Efficiency and Expenditure Growth, while the current research used four analytical tools: Expenditure Variance, Expenditure Growth, Expenditure Harmony, and Expenditure Efficiency. Current research conducted in Kemiri Subdistrict, while previous research conducted in Minahasa.

3. Analysis of Financial Performance on Klaten District Income and Expenditure Budget (*APBD*) during 2008-2012.

This research was conducted by Bahrin Assidiqi (2014). The results of this research indicate that the financial performance of Klaten District Income during 2008-2012 viewed from Regional Income Variance is said to be good. The target realization of the income budget during 2008-2012 reaches an average of 100.89%. During the year 2008-2012 an increase in the amount of income is an average of 12.13%. The degree of decentralization is said to be low because during 2008-2012 it only shows an average of 5.03%. The financial performance of Klaten District expenditure during 2008-2012 is viewed from the Expenditure Variance, generally good. This is indicated by the average realization of Klaten District budget of 93.48%. Based on Expenditure Growth analysis there is a positive growth during 2008-2012 with an average growth of 11%. Total regional expenditure in Klaten Regency is dominated by operational expenditure, which reached 90.33% and capital expenditure of 9.57%. Based on the analysis of Regional Expenditure Efficiency can be seen that the performance of Regional Income and Expenditure at Klaten Regency has done efficiently.

The current research equation with previous research is to equally determine the financial performance of regional government. The differences in current research with prior research are the level of government, the study period, and the analytical tools used. Current

research examines the Financial Performance of Village Government, while prior research has examined the Financial Performance of District Governments. The current research was conducted in one period, namely in 2016, while the previous research was conducted in 5 periods during 2008-2012. In addition, current research only analyze expenditure performance, whereas previous research assessed income and expenditure performance. The current research conducted in Kemiri Subdistrict, while previous research conducted in Klaten District.

4. Analysis of Financial Ratio on Magelang Income and Expenditure Budget to assess Financial Performance during 2008-2012.

This research was conducted by Astriana Nabila Muhibtari (2014). The results of this study indicate that the pattern of relationship level of regional independence is on the criterion instructive. The Average of Magelang Ratio Independence during 2008-2012 is 16,86%. The degree of Fiscal Decentralization of Magelang Government for 5 periods shows 12,611%. This means that the Central Government provides a little autonomy and authority to the Magelang Government. The Effectiveness Ratio shows 110,858%. Thus, the financial performance of the Magelang Government is said to be very effective. Efficiency Ratio shows 4,588%, so can be said the performance of Magelang Government is very efficient. However, based on the calculation of the results of Expenditure Harmonization shows that there is no balance of expenditure. This is proofed by the amount of expenditure that more occur on the type of

Indirect Expenditure. Based on the calculation and analysis of Regional Financial Capability it is known that the financial capacity of Magelang is still not ideal. This is proofed by the Share of 10,918% and Growth of 604,530%.

The current research equation with previous research is to equally examine the financial performance of regional government. The differences of current research with previous research are the current research examines the Performance of Village Government, whereas previous research examined the Performance of District Government. Current research conducted in one period of the year 2016, whereas previous research conducted on 5 periods during 2008-2012. In addition, current research focused on expenditure performance, whereas prior research has examined income and expenditure performance. The analytical tools used in the current research are Expenditure Variance, Expenditure Growth, Expenditure Harmony, and Expenditure Efficiency, while the previous research used Independency Ratio, Decentralization Degree, Effectiveness Ratio, Efficiency Ratio, Expenditure Harmony, Share and Growth as analytical tools. The current research conducted in Kemiri Subdistricr, while the previous research conducted in Magelang.

5. Analysis of Financial Performance of Income and Expenditure Budget (APBD)

This research was conducted by Nining Yunia Artanti (2010). The research result shows that there is favourable variance in Magetan's

Income Budget. It is amounted to Rp 14.565.374.134,84 and there is a favourable variance in Magetan's Expenditure Budget. It is amounted to Rp 59.952.815.129,56. Based on the analysis of effectiveness it can be known that Magetan Government has effectiveness 102,50%. Thus, Magetan Government assessed has very effective. Based on the analysis of efficiency it can be known that Magetan Government has efficiency ratio as 95,02%. Thus Magetan Government assessed less efficient.

The current research equation with previous research is to equally examine the financial performance of regional government based on budget and its realization. The differences of current research with previous research are the current research examines the performance of village government and the previous research examine the financial performance of district government. The current research used four analytical tools namely Expenditure Variance, Expenditure Growth, Expenditure Harmony, and Expenditure Efficiency, meanwhile the previous reseach used four analytical tools namely Expenditure Variance, Income Variance, Effectiveness Ratio, and Efficiency Ratio. Current research was conducted in one periode 2016 meanwhile the previous research conducted in one periode 2007. The current research conducted in Kemiri Subdistrict, while the previous research conducted in Magetan District.

C. Research Framework

Village Fund Allocation Management according to Government Regulation Number 43 the Year 2014 on the Implementing Regulation of Law Number 6 the Year 2014 on Villages shall be regulated in the Regents/District Regulations of each regency/city. Regent Regulation that govern the management of Village Fund Allocation at Kemiri Subdistrict is Purworejo Regent Regulation Number 47 the Year 2014 on Guidelines of Procedure to Allocate and Manage the Village Fund Allocation. The Purworejo Regent Regulation Number 47 the Year 2014 states that the Village Fund Allocation that has been received by the Village Government is used to finance regional expenditures that are grouped into four sectors: Village Administration Sector, Village Construction Sector, Village Community Development Sector, and Village Community Empowerment Sector.

Village Fund Allocation have managed by village government is reported thoroughly in the Village Fund Allocation Management Report. This report generally consist of Village Fund Allocation Receipt, Village Fund Allocation Budget Expenditure, and Village Fund Allocation Actual Expenditure. Thus, to analyze the Financial Performance of Village Government in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 can be done by reading and analyzing the Village Fund Allocation Management Report. The data used in this research is secondary data that has been collected in the Kemiri Subdistrict Office.

The data will be analyzed by using four analytical tools namely Expenditure Variance, Expenditure Growth, Expenditure Harmony, and Expenditure Efficiency. Thus, the research framework in this research can be illustrated in the following diagram (see in the next page).

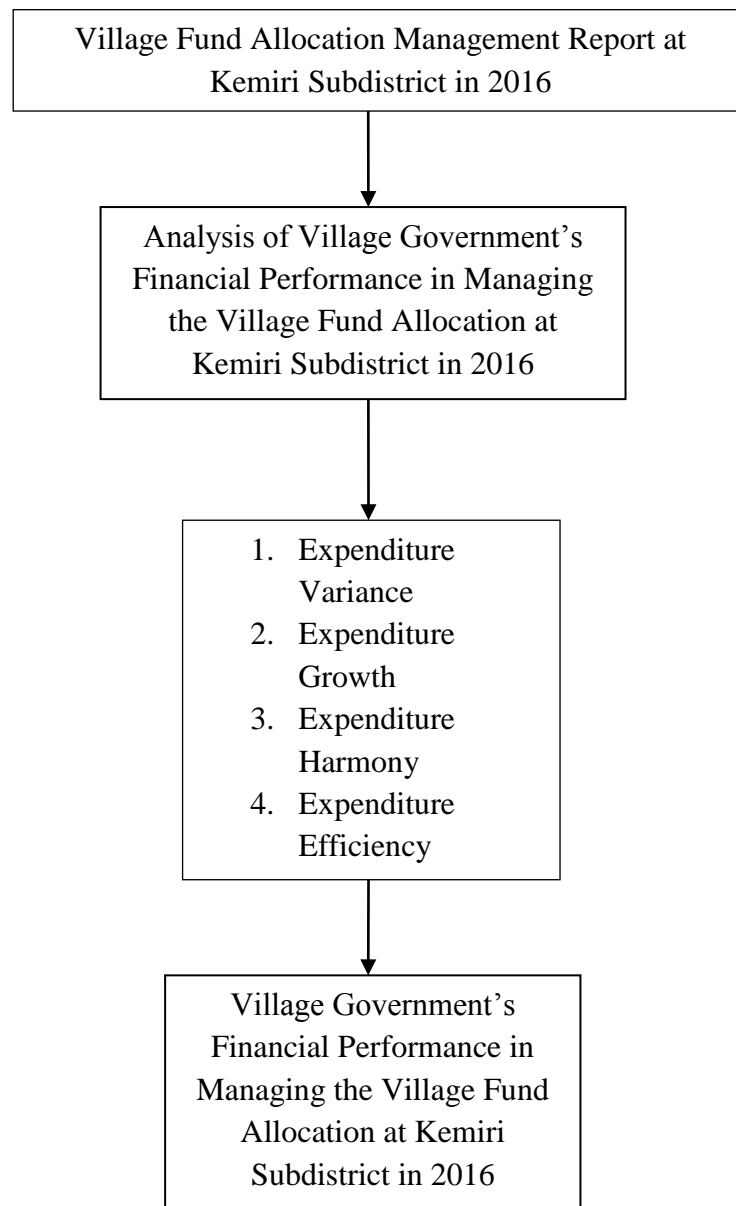


Figure 1. Research Framework

D. Research Questions

Based on the research framework above, it can be proposed several research questions.

1. How does the Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Variance?
2. How does the Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Growth?
3. How does the Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Harmony?
4. How does the Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Efficiency?

CHAPTER III RESEARCH METHODE

A. Type of Research

This research used quantitative descriptive approach. According to Umar and Akbar in (Simborarak, 2014: 7) descriptive research is a research that describes the facts in a specified population. The definition of quantitative research is a research number and uses the statistical analysis (Sugiyono, 2016: 11). This research used descriptive formulation problem, it is a problem formulation that asking about independent variable (Sugiyono, 2016: 59). Variable in this research is the Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016.

B. Place and Time of Research

This research conducted at Kemiri Subdistrict by taking the relevant data about Village Fund Allocation at Kemiri Subdistrict database which is at Kemiri-Kutoarjo Street, Kemiri Kidul, Kemiri, Purworejo. The data will be taken on October to November 2017 then the analysis held on December 2017 to January 2018.

C. Population and Sample

The population is generalization area consisting of object/subject have specified characteristics are studied by researcher and then will be concluded. This research will be done in population without taking the sample. The population in this research are all villages at Kemiri Subdistrict, they are.

Table 1. List of Villages at Kemiri Subdistrict

No.	Villages
1	Bedono Kluwung
2	Bedono Pageron
3	Dilem
4	Gedong
5	Gesikan
6	Girijoyo
7	Girimulyo
8	Gunungteges
9	Jatiwangsan
10	Kaliglagah
11	Kalimeneng
12	Kaliurip
13	Kapiteran
14	Karangduwur
15	Karangluas
16	Kedung Pomahan Kulon
17	Kedung Pomahan Wetan
18	Kedunglo
19	Kemiri Kidul
20	Kemiri Lor
21	Kerep
22	Kroyo Kulon
23	Kroyo Lor
24	Loning
25	Paitan
26	Purbayan
27	Rebug
28	Rejosari
29	Rejowinangun
30	Rowobayem
31	Samping
32	Sidodadi
33	Sokogelap
34	Sutoragan
35	Turus
36	Waled
37	Wanurojo
38	Winong
39	Wonosari
40	Wonosuko

D. Operational Definition

The variable in this research is Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016. The assessment is done by analyze the budget and actual expenditure by using four analytical tools.

- a. Expenditure Variance used to determine the difference between budget and actual expenditure. There is no standard about the maximum variance allowed, but normatively Financial Performance of Village Governments in Managing the Village Fund Allocation is considered good if not spending more than the amount of budget that has been determined previously. Financial Performance of Village Governments in Managing the Village Fund Allocation is considered bad if the amount of actual expenditure more than the amount of budget that has been determined previously. The formula of Expenditure Variance is as follows.

$$\text{Expenditure Variance} = \text{Actual Expenditure} - \text{Budget Expenditure}$$

- b. Expenditure Growth used to determine the development of expenditure from year to year (Mahmudi, 2010: 160). Normally there is an increasing of expenditure each year due to inflationary, changes in Rupiah exchange rate, changes in the amount of service coverage, and adjustment of macroeconomic factors (Mahmudi, 2010: 160). The increasing of expenditure should be followed by increasing of income. The formula used is as follow.

$$\text{Expenditure Growth } Y_{rt} = \frac{\text{Actual Expenditure } Y_{rt} - \text{Actual Expenditure } Y_{rt-1}}{\text{Actual Expenditure } Y_{rt-1}}$$

- c. Expenditure Harmony used to determine the proportion of certain expenditures to total expenditure. To run the budget function well, regional government should do harmonization of expenditure (Mahmudi, 2010: 63). The equation to be used are:

Capital Expenditure to Total Expenditure =

$$\frac{\text{Capital Expenditure}}{\text{Total Expenditure}} \times 100\%$$

Operational Expenditure to Total Expenditure =

$$\frac{\text{Operational Expenditure}}{\text{Total Expenditure}} \times 100\%$$

Capital Expenditure is unroutine expenditure, the benefits consumed for more a year, and usually has percentage of 5-20% of total expenditure, while Operational Expenditure is a routine expenditure which is the benefits are consumed in a year or less. The Operational Expenditure usually has a large percentage equal to 60-90% of total expenditure (Mahmudi, 2010: 165).

- d. Expenditure Efficiency Ratio used to determine whether or not regional governments are efficient in using their budgets (Mahmudi, 2010: 166). The equation used to calculate the Expenditure Efficiency Ratio is as follow.

$$\text{Expenditure Efficiency Ratio} = \frac{\text{Actual Expenditure}}{\text{Budget Expenditure}} \times 100\%$$

The result of expenditure efficiency measurement can be categorized into 2 categories.

1. $>100\%$ assessed not efficient; and
2. $\leq 100\%$ assessed efficient (Mahmudi, 2010: 166).

Thus, Financial Performance of Village Governments in Managing the Village Fund Allocation is considered efficient if the ratio of Expenditure Efficiency shows the number of $\leq 100\%$ and Financial Performance of Village Governments in Managing the Village Fund Allocation is considered not efficient if the ratio of Expenditure Efficiency shows the number $>100\%$.

E. Data Collecting Technique

In this research, the data used are secondary data collected at Kemiri Subdistrict Official. Secondary data is a data collected by someone/organization else, usually historical data (Wibisono, 2013: 154). Based on the data types, data collecting technique in this research is documentation.

F. Data Analysis Technique

Data analysis technique in this research will be conducted using statistical descriptive technique. The statistical descriptive technique used to describe statistical data in ways that describe or depict data has been collected without making a generally accepted conclusion (Sugiyono, 2016: 199). Steps to analyze the data in this study are as follow.

1. Collecting Village Fund Allocation Management Report.

2. Doing analysis by using four analytical tools: Expenditure Variance, Expenditure Growth, Expenditure Harmony, and Expenditure Efficiency.
3. Present the calculation results in the table and describe them. The formulas used are below:

a) $\text{Expenditure Variance} = \text{Budget Expenditure} - \text{Actual Expenditure}$

Based on Expenditure Variance formula can be determined the difference between budget and actual expenditure. Financial Performance of Village Governments in Managing the Village Fund Allocation said good if they have actual expenditure less than budgeted and if the amount of actual expenditure exceeds the budget expenditure and Financial Performance of Village Governments in Managing the Village Fund Allocation assessed bad if the actual expenditure exceeds the budget expenditure.

b)
$$\text{Expenditure Growth } Y_{rt} = \frac{\text{Actual Expenditure } Y_{rt} - \text{Actual Expenditure } Y_{rt-1}}{\text{Actual Expenditure } Y_{rt-1}}$$

The formula of Expenditure Growth used to determine the increase or decrease on expenditure year to year. In general, the amount of expenditure will increase each year. Regional government expenditure increases annually due to inflationary, changes in Rupiah exchange rate, changes in the amount of service coverage, and adjustment of macroeconomic factors (Mahmudi, 2010: 160). Increasing the amount of expenditure should be followed by an increase in the amount of income.

- c) Expenditure Harmonization used to determine the proportion of certain expenditures to total expenditure. To run the budget function well, regional government should do harmonization of expenditure (Mahmudi, 2010: 162). The equation to be used are:

Capital Expenditure to Total Expenditure =

$$\frac{\text{Capital Expenditure}}{\text{Total Expenditure}} \times 100\%$$

Operational Expenditure to Total Expenditure =

$$\frac{\text{Operational Expenditure}}{\text{Total Expenditure}} \times 100\%$$

Capital Expenditure is unroutine expenditure, the benefits consumed for more a year, and usually has percentage of 5-20% of total expenditure, while Operational Expenditure is a routine expenditure which is the benefits are consumed in a year or less. The operational expenditure usually has a large percentage of 60-90% of total expenditure (Mahmudi, 2010: 165).

- d) Expenditure Efficiency = $\frac{\text{Actual Expenditure}}{\text{Budget Expenditure}} \times 100\%$

Expenditure Efficiency used to know whether or not efficient Village Governments in managing their finance (Mahmudi, 2010: 166). The result of expenditure efficiency measurement can be categorized into 2 categories.

1. >100% assessed not efficient; and
2. ≤100% assessed efficient (Mahmudi, 2010: 166).

Thus, Financial Performance of Village Governments in Managing the Village Fund Allocation is considered efficient if the ratio of Expenditure Efficiency shows the number of $\leq 100\%$ and Financial Performance of Village Governments in Managing the Village Fund Allocation is considered not efficient if the ratio of Expenditure Efficiency shows the number $> 100\%$.

CHAPTER IV

RESEARCH RESULT AND DISCUSSION

A. Description of Research

Kemiri Subdistrict is the one of subdistricts in Purworejo with 92,05 Km² area. The area used for field rice, garden, building, forest, and so on. In 2016 the population of Kemiri Subdistrict is 51.865 people consisting of 25.680 male and 26.185 female (BPS, 2016). The topology of the southern Kemiri Subdistrict is a flat area, while the northern is a slope area. Administratively, Kemiri Subdistrict is divided into 40 villages namely Bedono Kluwung, Bedono Pageron, Dilem, Gedong, Gesikan, Girijoyo, Girimulyo, Gunungteges, Jatiwangsan, Kaliglagah, Kalimeneng, Kaliurip, Kapiteran, Karangduwur, Karangluas, Kedung Pomahan Kulon, Kedung Pomahan Wetan, Kedunglo, Kemiri Kidul, Kemiri Lor, Kerep, Kroyo Kulon, Kroyo Lor, Loning, Paitan, Purbayan, Rebug, Rejosari, Rejowinangun, Rowobayem, Samping, Sidodadi, Sukogelap, Sutoragan, Turus, Waled, Wanurojo, Winong, Wonosari, and Wonosuko Village. The borders of Kemiri Subdistrict are as follow.

- a) West: Pituruh Subdistrict
- b) East: Gebang Subdistrict
- c) South: Kutoarjo Subdistrict
- d) North: Brunorejo Subdistrict

The map of Kemiri Subdistrict and its borders is present in the figure 2.



Figure 2. The Map of Kemiri Subdistrict

This study aimed to describe the Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Variance, Expenditure Growth, Expenditure Harmony, and Expenditure Efficiency. The data used in this study is the Village Fund Allocation Management Report in 2016. The report contains the information of actual income, budget expenditure, and actual expenditure of Village Fund Allocation that has been implemented by Village Government at Kemiri Subdistrict. The Village Fund Allocation Management Report has been prepared in full along with supporting documents. Based on

the data present in the Village Fund Allocation Management Report can be known that the amount of Village Fund Allocation receipts in 2016 at Kemiri Subdistrict is equal to Rp 7.279.826.100, the budget expenditure is equal to Rp 7.279.826.100, and the actual expenditure is equal to Rp 7.264.246.100.

B. Research Result

1. Expenditure Variance

Expenditure variance is an analytical tool used to determine the variance of budget and actual expenditure. There is no standard about the maximum amount of variance allowed, but normatively the government is assessed have good performance if the amount of actual expenditure lower than the amount of budget (Mahmudi, 2010: 159). Thus, Village Government's Financial Performance in Managing the Village Fund Allocation is considered good if the actual expenditure does not exceed the amount budgeted and considered bad if the amount of actual expenditure is higher than budget expenditure. The Expenditure Variance of Village Fund Allocation at Kemiri Subdistrict in 2016 is presented in the table 2.

Table 2. Expenditure Variance of Village Fund Allocation at Kemiri Subdistrict in 2016

No.	Villages	Budget Expenditure	Actual Expenditure	Expenditure Variance
1	Bedono Kluwung	192.625.300	192.625.300	0
2	Bedono Pageron	184.624.000	184.624.000	0
3	Dilem	187.918.000	187.918.000	0
4	Gedong	152.752.000	148.582.000	4.170.000
5	Gesikan	154.485.000	154.485.000	0
6	Girijoyo	203.923.000	203.923.000	0
7	Girimulyo	192.226.000	192.226.000	0
8	Gunungteges	155.663.000	155.663.000	0
9	Jatiwangsan	180.138.000	178.618.000	1.520.000
10	Kaliglagah	201.252.000	201.252.000	0
11	Kalimeneng	161.003.000	161.003.000	0
12	Kaliurip	173.468.000	173.468.000	0
13	Kapiteran	156.951.000	156.951.000	0
14	Karangduwur	178.633.000	178.633.000	0
15	Karangluas	167.905.000	167.905.000	0
16	Kedung Pomahan Kulon	216.780.000	209.280.000	7.500.000
17	Kedung Pomahan Wetan	204.788.000	204.788.000	0
18	Kedunglo	209.478.000	209.478.000	0
19	Kemiri Kidul	168.369.000	168.369.000	0
20	Kemiri Lor	192.604.000	192.604.000	0
21	Kerep	162.115.000	160.375.000	1.740.000
22	Kroyo Kulon	161.953.000	161.953.000	0
23	Kroyo Lor	173.279.000	173.279.000	0
24	Loning	204.086.000	204.086.000	0
25	Paitan	173.419.000	173.419.000	0
26	Purbayan	183.796.000	183.796.000	0
27	Rebug	181.965.000	181.965.000	0
28	Rejosari	171.989.000	171.989.000	0
29	Rejowinangun	196.694.800	196.694.800	0
30	Rowobayem	172.693.000	172.693.000	0
31	Samping	227.977.000	227.327.000	650.000
32	Sidodadi	183.202.000	183.202.000	0
33	Sokogelap	163.900.000	163.900.000	0
34	Sutoragan	189.141.000	189.141.000	0
35	Turus	215.513.000	215.513.000	0
36	Waled	147.838.000	147.838.000	0
37	Wanurojo	180.986.000	180.986.000	0
38	Winong	202.692.000	202.692.000	0
39	Wonosari	154.299.000	154.299.000	0
40	Wonosuko	196.703.000	196.703.000	0
	Total	7.279.826.100	7.264.246.100	15.580.000

Based on the table above it can be seen that budget expenditure of Village Fund Allocation at Kemiri Subdistrict in 2016 is Rp 7.279.826.100,00, while the actual expenditure of Village Fund Allocation at Kemiri Subdistrict in 2016 is Rp 7.264.246.100,00. There were 35 have actual expenditure equal with budget expenditure. The 5 others have actual expenditure lower than budget expenditure. The variance of these 5 village is in the range of Rp 650.000,00 to Rp 7.500.000,00. The calculation of Expenditure Variance is:

Expenditure Variance= Budget Expenditure - Actual Expenditure

Expenditure Variance= 7.279.826.100 - 7.264.246.100 = 15.580.000

The calculation result is Rp 15.580.000,00. Thus, can be concluded that the Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Variance is assessed good.

2. Expenditure Growth

Expenditure Growth is an analytical tool used to determine the growth of expenditure year to year. Regional expenditure can decrease and increase from previous year, but in general, the expenditure will increase annually. Since there are several factors such as inflationary, the changes of Rupiah exchange rate, changes in the amount of service coverage, and adjustment of macroeconomic factors (Mahmudi, 2010: 160). Increasing the amount of expenditure should be followed by an increase of income. The Expenditure Growth of Village Fund Allocation at Kemiri Subdistrict in 2016 is presented in the table 3.

Table 3. Expenditure Growth of Village Fund Allocation at Kemiri Subdistrict in 2016.

No.	Villages	Expenditure in 2015	Expenditure in 2016	Increase/(Decrease)
1	Bedono Kluwung	207.533.000	192.625.300	(14.907.700)
2	Bedono Pageron	198.790.000	184.624.000	(14.166.000)
3	Dilem	207.095.000	187.918.000	(19.177.000)
4	Gedong	160.507.000	148.582.000	(11.925.000)
5	Gesikan	166.903.000	154.485.000	(12.418.000)
6	Girijoyo	230.803.000	203.923.000	(26.880.000)
7	Girimulyo	200.208.000	192.226.000	(7.982.000)
8	Gunungteges	170.555.000	155.663.000	(14.892.000)
9	Jatiwangsan	194.049.000	178.618.000	(15.431.000)
10	Kaliglagah	210.740.000	201.252.000	(9.488.000)
11	Kalimeneng	174.012.000	161.003.000	(13.009.000)
12	Kaliurip	187.886.000	173.468.000	(14.418.000)
13	Kapiteran	174.099.000	156.951.000	(17.148.000)
14	Karangduwur	193.625.000	178.633.000	(14.992.000)
15	Karangluas	185.383.000	167.905.000	(17.478.000)
16	Kedung Pomahan Kulon	235.305.000	209.280.000	(26.025.000)
17	Kedung Pomahan Wetan	228.298.000	204.788.000	(23.510.000)
18	Kedunglo	226.278.000	209.478.000	(16.800.000)
19	Kemiri Kidul	181.899.000	168.369.000	(13.530.000)
20	Kemiri Lor	180.763.000	192.604.000	11.841.000
21	Kerep	174.298.000	160.375.000	(13.923.000)
22	Kroyo Kulon	175.797.000	161.953.000	(13.844.000)
23	Kroyo Lor	187.857.000	173.279.000	(14.578.000)
24	Loning	220.894.000	204.086.000	(16.808.000)
25	Paitan	183.602.000	173.419.000	(10.183.000)
26	Purbayan	201.154.000	183.796.000	(17.358.000)
27	Rebug	196.242.000	181.965.000	(14.277.000)
28	Rejosari	186.611.000	171.989.000	(14.622.000)
29	Rejowinangun	212.178.000	196.694.800	(15.483.200)
30	Rowobayem	190.502.000	172.693.000	(17.809.000)
31	Samping	123.021.000	227.327.000	104.306.000
32	Sidodadi	198.486.500	183.202.000	(15.284.500)
33	Sokogelap	183.881.000	163.900.000	(19.981.000)
34	Sutoragan	204.074.000	189.141.000	(14.933.000)
35	Turus	231.794.000	215.513.000	(16.281.000)
36	Waled	203.246.000	147.838.000	(55.408.000)
37	Wanurojo	197.016.000	180.986.000	(16.030.000)
38	Winong	218.548.000	202.692.000	(15.856.000)
39	Wonosari	166.945.000	154.299.000	(12.646.000)
40	Wonosuko	212.449.000	196.703.000	(15.746.000)
	Total	7.783.326.500	7.264.246.100	(519.080.400)

The table above provides a summary of expenditure of Village Fund Allocation in 2015 and in 2016. The amount of expenditure of Village Fund Allocation in 2015 is amounted to Rp 7.783.326.500,00 and the amount of Village Fund Allocation expenditure in 2016 is amounted to Rp 7.264.246.100,00. Thus, there was a decrease of Village Fund Allocation expenditure in 2016 amounted to Rp 519.080.400,00. The calculation of Expenditure Growth is

$$\frac{\text{Rp } 7.264.246.100 - \text{Rp } 7.783.326.500}{\text{Rp } 7.783.326.500} \times 100\% = (7\%).$$

Based on the calculation result can be known that there was a negative growth or decrease amounted to 7%. Thus, it can be concluded that Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Growth decreased 7%.

3. Expenditure Harmony

Expenditure Harmony Ratio shows the proportion of a particular type of expenditure to total expenditure. This study used the equation of Capital Expenditure to Total Expenditure and Operational Expenditure to Total Expenditure. The equation to be used are:

Capital Expenditure to Total Expenditure =

$$\frac{\text{Capital Expenditure}}{\text{Total Expenditure}} \times 100\%$$

Operational Expenditure to Total Expenditure =

$$\frac{\text{Operational Expenditure}}{\text{Total Expenditure}} \times 100\%$$

Capital Expenditure is unroutine expenditure, the benefits consumed for more a year, and usually has percentage of 5-20% of total expenditure, while Operational Expenditure is a routine expenditure which is the benefits are consumed in a year or less. The Operational Expenditure usually has a large percentage amounted to 60-90% of total expenditure (Mahmudi, 2010: 165).

Table 4. Ratio of Capital Expenditure to Total Expenditure

No.	Villages	Total Expenditure	Capital Expenditure	Ratio
1	Bedono Kluwung	192.625.300	33.721.400	18%
2	Bedono Pageron	184.624.000	53.070.000	29%
3	Dilem	187.918.000	49.883.700	27%
4	Gedong	148.582.000	38.121.000	26%
5	Gesikan	154.485.000	41.962.500	27%
6	Girijoyo	203.923.000	40.716.300	20%
7	Girimulyo	192.226.000	26.286.800	14%
8	Gunungteges	155.663.000	29.326.000	19%
9	Jatiwangsan	178.618.000	54.329.000	30%
10	Kaliglagah	201.252.000	39.519.000	20%
11	Kalimeneng	161.003.000	16.383.000	10%
12	Kaliurip	173.468.000	41.430.400	24%
13	Kapiteran	156.951.000	18.331.000	12%
14	Karangduwur	178.633.000	71.930.200	40%
15	Karangluas	167.905.000	30.583.000	18%
16	Kedung Pomahan Kulon	209.280.000	34.750.000	17%
17	Kedung Pomahan Wetan	204.788.000	2.446.000	1%
18	Kedunglo	209.478.000	39.100.000	19%
19	Kemiri Kidul	168.369.000	61.669.000	37%
20	Kemiri Lor	192.604.000	89.764.000	47%
21	Kerep	160.375.000	21.451.300	13%
22	Kroyo Kulon	161.953.000	5.919.000	4%
23	Kroyo Lor	173.279.000	19.660.600	11%
24	Loning	204.086.000	25.000.000	12%
25	Paitan	173.419.000	21.498.600	12%
26	Purbayan	183.796.000	27.827.500	15%
27	Rebug	181.965.000	19.059.000	10%
28	Rejosari	171.989.000	50.226.000	29%
29	Rejowinangun	196.694.800	40.179.200	20%
30	Rowobayem	172.693.000	0	0%
31	Samping	227.327.000	56.780.400	25%
32	Sidodadi	183.202.000	37.124.000	20%
33	Sokogelap	163.900.000	32.198.200	20%
34	Sutoragan	189.141.000	24.695.000	13%
35	Turus	215.513.000	58.588.000	27%
36	Waled	147.838.000	33.482.000	23%
37	Wanurojo	180.986.000	43.555.000	24%
38	Winong	202.692.000	81.113.000	40%
39	Wonosari	154.299.000	26.012.100	17%
40	Wonosuko	196.703.000	46.845.500	24%
	Total	7.264.246.100	1.484.536.700	20%

Table 5. Ratio of Operational Expenditure to Total Expenditure

No.	Villages	Total Expenditure	Operational Expenditure	Ratio
1	Bedono Kluwung	192.625.300	158.903.900	82%
2	Bedono Pageron	184.624.000	131.554.000	71%
3	Dilem	187.918.000	138.034.300	73%
4	Gedong	148.582.000	110.461.000	74%
5	Gesikan	154.485.000	112.522.500	73%
6	Girijoyo	203.923.000	163.206.700	80%
7	Girimulyo	192.226.000	165.939.200	86%
8	Gunungteges	155.663.000	126.337.000	81%
9	Jatiwangsan	178.618.000	124.289.000	70%
10	Kaliglagah	201.252.000	161.733.000	80%
11	Kalimeneng	161.003.000	144.620.000	90%
12	Kaliurip	173.468.000	132.037.600	76%
13	Kapiteran	156.951.000	138.620.000	88%
14	Karangduwur	178.633.000	106.702.800	60%
15	Karangluas	167.905.000	137.322.000	82%
16	Kedung Pomahan Kulon	209.280.000	174.530.000	83%
17	Kedung Pomahan Wetan	204.788.000	202.342.000	99%
18	Kedunglo	209.478.000	170.378.000	81%
19	Kemiri Kidul	168.369.000	106.700.000	63%
20	Kemiri Lor	192.604.000	102.840.000	53%
21	Kerep	160.375.000	138.923.700	87%
22	Kroyo Kulon	161.953.000	156.034.000	96%
23	Kroyo Lor	173.279.000	153.618.400	89%
24	Loning	204.086.000	179.086.000	88%
25	Paitan	173.419.000	151.920.400	88%
26	Purbayan	183.796.000	155.968.500	85%
27	Rebug	181.965.000	162.906.000	90%
28	Rejosari	171.989.000	121.763.000	71%
29	Rejowinangun	196.694.800	156.515.600	80%
30	Rowobayem	172.693.000	172.693.000	100%
31	Samping	227.327.000	170.546.600	75%
32	Sidodadi	183.202.000	146.078.000	80%
33	Sokogelap	163.900.000	131.701.800	80%
34	Sutoragan	189.141.000	164.446.000	87%
35	Turus	215.513.000	156.925.000	73%
36	Waled	147.838.000	114.356.000	77%
37	Wanurojo	180.986.000	137.431.000	76%
38	Winong	202.692.000	121.579.000	60%
39	Wonosari	154.299.000	128.286.900	83%
40	Wonosuko	196.703.000	149.857.500	76%
	Total	7.264.246.100	5.779.709.400	80%

Based on the tables above it can be known that the amount of Capital Expenditure at Kemiri Subdistrict in 2016 is amounted to Rp 1.484.536.700,00, while the amount of Operational Expenditure is Rp 5.779.709.400,00. Based on these data can be calculated the ratio of Capital Expenditure to Total Expenditure and Operational Expenditure to Total Expenditure. The calculation are:

a. Capital Expenditure to Total Expenditure

$$\frac{1.484.536.700}{7.264.246.100} \times 100\% = 20\%$$

b. Operational Expenditure to Total Expenditure

$$\frac{5.779.709.400}{7.264.246.100} \times 100\% = 80\%$$

Based on the calculation ratio of Capital Expenditure to Total Expenditure it can be known that the ratio of Capital Expenditure to Total Expenditure is equal to 20%. Based on the calculation ratio of Operational Expenditure to Total Expenditure it can be known that the ratio of Operational Expenditure to Total Expenditure is equal to 80%. Thus, can be concluded that the Financial Performance of Village Government in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Harmony mostly used for Operational Expenditure.

4. Expenditure Efficiency

Efficient or not the using of fund that has been implemented by village government can be viewed from the Village Fund Allocation Management Report. The formula used to measure Expenditure Efficiency is as follows.

$$\text{Expenditure Efficiency} = \frac{\text{Actual Expenditure}}{\text{Budget Expenditure}} \times 100\%$$

The result of expenditure efficiency measurement can be categorized into 2 categories.

1. >100% assessed not efficient; and
2. ≤100% assessed efficient (Mahmudi, 2010: 166).

Thus, Village Government's Financial Performance assessed good if the ratio of Expenditure Efficiency shows the number of ≤100% and assessed not efficient if the ratio of Expenditure Efficiency shows the number of >100%.

Expenditure Efficiency of Village Fund Allocation is presented in the table below.

Table 6. Expenditure Efficiency Ratio of Village Fund Allocation at Kemiri Subdistrict

No.	Villages	Budget Expenditure	Actual Expenditure	Efficiency Ratio
1	Bedono Kluwung	192.625.300	192.625.300	100,00%
2	Bedono Pageron	184.624.000	184.624.000	100,00%
3	Dilem	187.918.000	187.918.000	100,00%
4	Gedong	152.752.000	148.582.000	97,27%
5	Gesikan	154.485.000	154.485.000	100,00%
6	Girijoyo	203.923.000	203.923.000	100,00%
7	Girimulyo	192.226.000	192.226.000	100,00%
8	Gunungteges	155.663.000	155.663.000	100,00%
9	Jatiwangsan	180.138.000	178.618.000	99,16%
10	Kaliglagah	201.252.000	201.252.000	100,00%
11	Kalimeneng	161.003.000	161.003.000	100,00%
12	Kaliurip	173.468.000	173.468.000	100,00%
13	Kapiteran	156.951.000	156.951.000	100,00%
14	Karangduwur	178.633.000	178.633.000	100,00%
15	Karangluas	167.905.000	167.905.000	100,00%
16	Kedung Pomahan Kulon	216.780.000	209.280.000	96,54%
17	Kedung Pomahan Wetan	204.788.000	204.788.000	100,00%
18	Kedunglo	209.478.000	209.478.000	100,00%
19	Kemiri Kidul	168.369.000	168.369.000	100,00%
20	Kemiri Lor	192.604.000	192.604.000	100,00%
21	Kerep	162.115.000	160.375.000	98,93%
22	Kroyo Kulon	161.953.000	161.953.000	100,00%
23	Kroyo Lor	173.279.000	173.279.000	100,00%
24	Loning	204.086.000	204.086.000	100,00%
25	Paitan	173.419.000	173.419.000	100,00%
26	Purbayan	183.796.000	183.796.000	100,00%
27	Rebug	181.965.000	181.965.000	100,00%
28	Rejosari	171.989.000	171.989.000	100,00%
29	Rejowinangun	196.694.800	196.694.800	100,00%
30	Rowobayem	172.693.000	172.693.000	100,00%
31	Samping	227.977.000	227.327.000	99,71%
32	Sidodadi	183.202.000	183.202.000	100,00%
33	Sokogelap	163.900.000	163.900.000	100,00%
34	Sutoragan	189.141.000	189.141.000	100,00%
35	Turus	215.513.000	215.513.000	100,00%
36	Waled	147.838.000	147.838.000	100,00%
37	Wanurojo	180.986.000	180.986.000	100,00%
38	Winong	202.692.000	202.692.000	100,00%
39	Wonosari	154.299.000	154.299.000	100,00%
40	Wonosuko	196.703.000	196.703.000	100,00%
	Total	7.279.826.100	7.264.246.100	99,79%

The table above gives information that actual expenditure of Village Fund Allocation at Kemiri Subdistrict in 2016 does not exceed the total budgeted. The information used for calculating the ratio of efficiency are budget expenditure and actual expenditure. The amount of budget expenditure of Village Fund Allocation at Kemiri Subdistrict in 2016 is amounted to Rp 7.279.826.100,00 and the actual expenditure is amounted to Rp 7.264.246.100,00. Thus, the calculation of Expenditure Efficiency is as below.

$$\frac{7.264.246.100}{7.279.826.100} \times 100\% = 99,79\%$$

The calculation result shows the ratio of efficiency is equal to 99,79%. Thus, it can be concluded that the Financial Performance of Village Government in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Efficiency is assessed efficient.

C. Discussion

The research objective is to describe the Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Variance, Expenditure Growth, Expenditure Harmony, and Expenditure Efficiency.

1. Expenditure Variance

If the results of calculations by using the Expenditure Variance formula shows the positive number with a meaning that the actual expenditure does not exceed the budget, then normatively Village Government's Financial Performance in Managing the Village Fund Allocation is considered good. Conversely, if the calculation results show the negative number with the meaning that the amount of actual expenditure is greater than the budget, then the Village Government's Financial Performance in Managing the Village Fund Allocation is considered bad (Mahmudi, 2010: 159). The data shows that the amount of budget expenditure of Village Fund Allocation at Kemiri Subdistrict in 2016 is equal to Rp 7.279.826.100,00 and the amount of actual expenditure of Village Fund Allocation at Kemiri Subdistrict in 2016 is equal to Rp 7.264.246.100,00. There was a positive variance of expenditure amounted to Rp 15.580.000,00. Thus, it can be concluded that Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 viewed from Expenditure Variance is assessed good.

2. Expenditure Growth

Analysis of Expenditure Growth used to get the information related to increase or decrease the amount of expenditure year to year. The ratio of Expenditure Growth measures the ability of regional government in maintaining and improve its achievement in one periode to next periode (Pramita, 2015: 16). In general, regional government expenditure increases annually due to inflationary, changes in Rupiah exchange rate, changes in the amount of service coverage, and adjustment of macroeconomic factors (Mahmudi, 2010: 160). Increasing the amount of expenditure should be followed by an increase of income. The data shows that the amount of expenditure in 2015 is equal to Rp Rp 7.783.326.500,00 and the amount of Village Fund Allocation expenditure in 2016 is amounted to Rp 7.264.246.100,00. There was a decrease of Village Fund Allocation expenditure in 2016 amounted to Rp 519.080.400,00 or in percentage equal to 7%. This is in contrast to the Mahmudi's opinion (2010: 160) which states that regional expenditures has tend to increase every year. The difference is due to the expenditure of Village Fund Allocation depends on the amount of Village Fund Allocation receipt. In 2016 Village Fund Allocation receipts at Kemiri Subdistrict has decreased from the previous year. Thus, it can be concluded that Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 viewd from Expenditure Growth decreased 7%.

3. Expenditure Harmony

Mahmudi (2010: 162) mentions that budget has function as a tool for stabilization, allocation, and distribution. Therefore, in the spending of fund, the government should do harmonization of expenditure. The formula used are Ratio of Capital Expenditure to Total Expenditure and Operational Expenditure to Total Expenditure. Capital Expenditure is unroutine expenditure, the benefits consumed for more a year, and usually has percentage amounted to 5-20% of total expenditure, while Operational Expenditure is a routine expenditure which is the benefits are consumed in a year or less. The operational expenditure usually has a large percentage amounted to 60-90% of total expenditure (Mahmudi, 2010: 165).

The data shows that the amount of total expenditure is Rp 7.264.246.100,00 the amount of Capital Expenditure is equal to Rp 1.484.536.700,00 and the amount of Operational Expenditure is equal to Rp 5.779.709.400,00. Based on the calculation of ratio of Capital Expenditure to Total Expenditure, it can be known that the ratio of Capital Expenditure to total expenditure is equal to 20%. Based the calculation result of ratio of Operational Expenditure to total expenditure it can be known that ratio of Operational Expenditure to total expenditure is equal to 80%. It is relevant with Mahmudi's opinion that states the percentage of Capital Expenditure usually equal to 5%-20% and the percentage of Operational Expenditure is equal to 60%-90%. Thus, it can be concluded

that the Financial Performace in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 viewed from Expenditure Harmony mostly used for Operational Expenditure.

4. Expenditure Efficiency

The efficiency of public expenses is a relation between the effects resulted from implementing a program and the effort made to finance that program (Mihaiu, Opreana, and Cristescu, 2010: 5). However, the effect resulted from the program is difficult to measure. The analysis of expenditure efficiency based on the budget can be done by compared the actual expenditure and budget expenditure (Mahmudi, 2010: 166). The result of Expenditure Efficiency measurement can be categorized into 2 categories. The Village Government's Financial Performance in Managing the Village Fund Allocation is assessed efficient if the ratio of Expenditure Efficiency is lower than or equal to 100% and the Village Government's Financial Performance in Managing the Village Fund Allocation is assessed not efficient if the ratio of Expenditure Efficiency is more than 100%.

Based on the result of research that has been described previously, it can be seen that the Efficiency Expenditures Ratio on Village Fund Allocation expenditure at Kemiri Subdistrict in 2016 is equal to 99,79%. Thus, can be concluded that the Financial Performance of Village Government in Managing the Village Fund Allocation at Kemiri

Subdistrict in 2016 viewed from Expenditure Efficiency is assessed efficient.

D. Answer the Research Question

Based on the analysis above, the questions in this study can be answered as follows.

- a. Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Variance is considered good. This is because the Expenditure Variance shows a positive result amounting to Rp 15.580.000,00.
- b. Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Growth, have decreased from 2015. The decrease is amounted to Rp Rp 519.080.400 or in percentage equal to 7%.
- c. Village Government's Financial Performance in Managing the Village Fund Alloctaion at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Harmony, it can be known that the Village Fund Allocation mostly used for Operational Expenditure with 80% percentage, while 20% other used for Capital Expenditure.
- d. Village Government's Financial Performance in Managing the Village Fund Alloctaion at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Efficiency is considered efficient. The ratio of Expenditure Efficiency is equal to 99,79%

E. Research Limitation

The research limitations in this study are below.

1. This research is only studying about Village Government's Financial Performance in Managing the Village Fund Allocation in one period namely 2016. It will be better if in next research, the researcher will do research in more than one period, so it can be determined the trend of Village Government Performance in Managing the Village Fund Allocation.
2. This research is only done in one subdistrict. It would be better if the next researcher will do research in more than one subdistrict in a district, so the research result can be compared and used for District Government to evaluate the Village Fund Allocation management.

CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusion

Based on the analysis result and discussion have described in the previous chapter, it can be drawn conclusion. The conclusion in this research are:

1. The Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Variance is assessed good because the variance shows the positive number of Rp 15.580.000,00.
2. The Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Growth there was a decrease of expenditure amounted to Rp 519.080.400,00 or in percentage equal to 7%.
3. The Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Harmony it can be known that the Village Fund Allocation mostly used for Operational Expenditure with 80% percentage.
4. The Village Government's Financial Performance in Managing the Village Fund Allocation at Kemiri Subdistrict in 2016 based on the analysis of Expenditure Efficiency it can be considered efficient because the efficiency ration is shows the number 99,79%.

B. Suggestions

Based on the result of research and limitations of research, the researcher can give the suggestion for next researcher.

1. The research period is only one year namely 2016. The next researcher hopefully will do the research for more than one period so can be determined the trend of Village Government's Financial Performance in Managing the Village Fund Allocation for several years.
2. The study is only done in one subdistrict. The next researcher is hopefully will do the research in more than one subdistrict in a district, so the research result can be used for District Government to evaluate the Performance of Village Government in Managing Village Fund Allocation.

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APPENDICES

Appendix 1

Summary of Village Fund Allocation Management Reports at Kemiri

Subdistrict in 2016

Summary of Bedono Kluwung's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap Kepala Desa dan Perangkat	Rp 115.575.000	Rp 115.575.000
b.	Tunjangan BPD	Rp 4.740.000	Rp 4.740.000
c.	Operasional Perkantoran	Rp 5.179.600	Rp 5.179.600
d.	Operasional BPD	Rp 13.321.300	Rp 13.321.300
e.	Operasional RT/RW	Rp 14.250.400	Rp 14.250.400
f.	Belanja Kegiatan Penyusunan RKP Desa	Rp 1.290.000	Rp 1.290.000
g.	Belanja Kegiatan Penyusunan APBDesa	Rp 1.290.000	Rp 1.290.000
h.	Pembangunan Mushalla di Lingkungan Balai Desa	Rp 33.721.400	Rp 33.721.400
2	Pembinaan Kemasyarakatan		
a.	Ketentraman dan Ketertiban	Rp 3.257.600	Rp 3.257.600

Source: Bedono Kluwung's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Bedono Pageron's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap	Rp 110.760.000	Rp 110.760.000
b.	Tunjangan dan Operasional BPD	Rp 4.250.000	Rp 4.250.000
c.	Operasional Pemerintah Desa	Rp 0	Rp 0
D	Operasional RT/RW	Rp 4.800.000	Rp 4.800.000
E	Operasional Pemerintahan Desa	Rp 11.744.000	Rp 11.744.000
2	Penyelenggaraan Pembangunan		
a.	Sender Jalan Belakang Masjid	Rp 53.070.000	Rp 53.070.000

Source: Bedono Pageron's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Dilem's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap	Rp 111.840.000	Rp 111.840.000
b.	Tunjangan BPD	Rp 9.000.000	Rp 9.000.000
c.	Operasional Perkantoran	Rp 4.694.300	Rp 4.694.300
d.	Operasional BPD	Rp 2.300.000	Rp 2.300.000
e.	Pembangunan Gapura	Rp 15.356.300	Rp 15.356.300
2	Penyelenggaraan Pembangunan		
a.	TK	Rp 5.400.000	Rp 5.400.000
b.	Pembangunan Talud Jalan Poros	Rp 34.527.400	Rp 34.527.400
3	Pemberdayaan Masyarakat		
a.	Pemberdayaan PKK	Rp 4.800.000	Rp 4.800.000

Source: Dilem's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Gedong's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 91.578.000	Rp 87.408.000
b.	Tunjangan dan Operasional BPD	Rp 7.000.000	Rp 7.000.000
c.	Operasional Perkantoran	Rp 3.153.000	Rp 3.153.000
d.	Operasional RT/RW	Rp 7.400.000	Rp 7.400.000
e.	Renovasi Kantor Desa	Rp 25.000.000	Rp 25.000.000
2	Pembangunan		
a.	Talud Irigasi	Rp 13.121.000	Rp 13.121.000
3	Pembinaan Kemasyarakatan		
a.	Peningkatan Kapasitas Linmas	Rp 5.500.000	Rp 5.500.000

Source: Gedong's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Gesikan's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan BPD	Rp 94.746.000	Rp 94.746.000
b.	Operasional Perkantoran	Rp 13.346.500	Rp 13.346.500
c.	Operasional BPD	Rp 1.430.000	Rp 1.430.000
d.	Operasional RT/RW	Rp 3.000.000	Rp 3.000.000
2	Pelaksanaan Pembangunan Desa		
a.	Pembangunan Talud Irigasi RT 01 RW 02	Rp 41.962.500	Rp 41.962.500

Source: Gesikan's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Girijoyo's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap	Rp 122.353.800	Rp 122.353.800
b.	Operasional Perkantoran	Rp 27.349.500	Rp 27.349.500
c.	Operasional BPD	Rp 1.768.200	Rp 1.768.200
d.	Operasional RT/RW	Rp 3.969.200	Rp 3.969.200
e.	Penambahan Ruang Bangunan Kantor Desa	Rp 40.716.300	Rp 40.716.300
2	Pemberdayaan Masyarakat		
a.	Pemberdayaan PKK	Rp 7.766.000	Rp 7.766.000

Source: Girijoyo's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Girimulyo's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 115.335.600	Rp 115.335.600
b.	Operasional Perkantoran	Rp 45.497.100	Rp 45.497.100
c.	Operasional BPD	Rp 4.127.000	Rp 4.127.000
d.	Operasional RT	Rp 2.938.000	Rp 2.938.000
e.	Operasional RW	Rp 979.500	Rp 979.500
f.	Pembangunan Gapura	Rp 23.348.300	Rp 23.348.300

Source: Girimulyo's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Gunungteges' Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap	Rp 93.300.000	Rp 93.300.000
b.	Tunjangan BPD	Rp 6.000.000	Rp 6.000.000
c.	Operasional Perkantoran	Rp 17.563.700	Rp 17.563.700
d.	Operasional BPD	Rp 2.563.000	Rp 2.563.000
e.	Operasional RT	Rp 1.765.400	Rp 1.765.400
f.	Pembuatan Gedung Kantor Desa	Rp 26.023.000	Rp 26.023.000
2	Penyelenggaran Pembangunan		
a.	Posyandu	Rp 3.303.000	Rp 3.303.000
3	Pembinaan Kemasyarakatan		
a.	Kegiatan Linmas	Rp 2.066.200	Rp 2.066.200
b.	Kegiatan LPMD	Rp 3.078.700	Rp 3.078.700

Source: Gunungteges' Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Jatiwangsan's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 108.000.000	Rp 106.480.000
b.	Operasional Pemerintah Desa	Rp 10.946.000	Rp 10.946.000
c.	Operasional BPD	Rp 975.000	Rp 975.000
d.	Insentif Lembaga Desa	Rp 3.300.000	Rp 3.300.000
2	Penyelenggaraan Pembangunan		
a.	Pembangunan	Rp 54.329.000	Rp 54.329.000
3	Pembinaan Kemasyarakatan		
a.	Pembaharuan Cap RT/RW	Rp 588.000	Rp 588.000
b.	Seragam Linmas	Rp 2.000.000	Rp 2.000.000

Source: Jatiwangsan's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Kaliglagah's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 120.600.000	Rp 120.600.000
b.	Tunjangan BPD	Rp 7.800.000	Rp 7.800.000
c.	Operasional Perkantoran	Rp 16.395.000	Rp 16.395.000
d.	Operasional RT/RW	Rp 5.645.000	Rp 5.645.000
2	Pembangunan		
a.	Pembangunan	Rp 39.519.000	Rp 39.519.000
3	Pembinaan Kemasyarakatan		
a.	Fasilitasi dan Pembinaan Posyandu	Rp 5.648.000	Rp 5.648.000
b.	Fasilitasi Kegiatan Linmas	Rp 5.645.000	Rp 5.645.000

Source: Kaliglagah's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Kalimeneng's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 101.120.000	Rp 101.120.000
b.	Operasional Perkantoran	Rp 29.350.000	Rp 29.350.000
c.	Operasional BPD	Rp 3.300.000	Rp 3.300.000
d.	Operasional RT	Rp 2.000.000	Rp 2.000.000
e.	Kegiatan Penyusunan APBDesa 2017	Rp 2.000.000	Rp 2.000.000
f.	Kegiatan Penyusunan Perubahan APBDesa 2015	Rp 2.000.000	Rp 2.000.000
g.	Kegiatan Penyusunan LPPD dan LKPPD	Rp 1.250.000	Rp 1.250.000
h.	Renovasi Kantor Desa	Rp 16.383.000	Rp 16.383.000
2	Pembinaan Masyarakat		
a.	Peningkatan Kapasitas Linmas	Rp 3.600.000	Rp 3.600.000

Source: Kalimeneng's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Kaliurip's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 110.340.000	Rp 110.340.000
b.	Operasional Pemerintah Desa	Rp 8.597.600	Rp 8.597.600
c.	Operasional BPD	Rp 3.700.000	Rp 3.700.000
d.	Operasional RT	Rp 4.000.000	Rp 4.000.000
2	Penyelenggaraan Pembangunan		
a.	Renovasi Mushala RT 001/01	Rp 14.000.000	Rp 14.000.000
b.	Renovasi Mushala RT 002/02	Rp 12.430.400	Rp 12.430.400
c.	Renovasi Mushala RT 001/02	Rp 15.000.000	Rp 15.000.000
3	Pembinaan Kemasyarakatan		
a.	Peningkatan Kapasitas Linmas	Rp 5.400.000	Rp 5.400.000

Source: Kaliurip's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Kapiteran's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 98.870.000	Rp 98.870.000
b.	Operasional Perkantoran	Rp 29.200.000	Rp 29.200.000
c.	Operasional BPD	Rp 3.300.000	Rp 3.300.000
d.	Operasional RT	Rp 4.500.000	Rp 4.500.000
e.	Penyusunan LPPD dan LKPPD	Rp 1.250.000	Rp 1.250.000
f.	Renovasi Kantor Desa	Rp 18.331.000	Rp 18.331.000
2	Pembinaan Kemasyarakatan		
a.	Peningkatan Kapasitas Linmas	Rp 1.500.000	Rp 1.500.000

Source: Kapiteran's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Karang Duwur's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 95.508.000	Rp 95.508.000
b.	Operasional Perkantoran	Rp 1.094.800	Rp 1.094.800
c.	Operasional BPD	Rp 3.500.000	Rp 3.500.000
d.	Operasional RT/RW	Rp 6.600.000	Rp 6.600.000
e.	Pembangunan Kantor Desa	Rp 71.927.200	Rp 71.927.200

Source: Karang Duwur's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Karangluas' Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 105.840.000	Rp 105.840.000
b.	Operasional Perkantoran	Rp 14.132.000	Rp 14.132.000
c.	Operasional BPD	Rp 3.100.000	Rp 3.100.000
d.	Operasional RT/RW	Rp 10.000.000	Rp 10.000.000
e.	Kegiatan Penyusunan LPPD& LKPPD	Rp 1.250.000	Rp 1.250.000
f.	Pembangunan Gedung PKK	Rp 30.583.000	Rp 30.583.000
2	Pembinaan Kemasyarakatan Desa		
a.	Peningkatan Kapasitas Linmas	Rp 3.000.000	Rp 3.000.000

Source: Karangluas' Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Kedung Pomahan Kulon's Village Fund Allocation Management Report in
Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 136.860.000	Rp 129.360.000
b.	Operasional Perkantoran	Rp 20.050.000	Rp 20.050.000
c.	Operasional BPD	Rp 3.100.000	Rp 3.100.000
d.	Operasional RT	Rp 18.100.000	Rp 18.100.000
e.	Rehab Kantor Desa	Rp 34.750.000	Rp 34.750.000
f.	Peningkatan SDM Aparat Desa	Rp 420.000	Rp 420.000
2	Pembinaan Kemasyarakatan		
a.	Peningkatan Kapasitas Linmas	Rp 3.500.000	Rp 3.500.000

Source: Kedung Pomahan Kulon's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Kedung Pomahan Wetan's Village Fund Allocation Management
Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap	Rp 122.700.000	Rp 122.700.000
b.	Tunjangan BPD	Rp 8.000.000	Rp 8.000.000
c.	Operasional Pemerintah Desa	Rp 31.668.000	Rp 31.668.000
d.	Operasional BPD	Rp 3.445.500	Rp 3.445.500
e.	Operasional RT/RW	Rp 18.189.000	Rp 18.189.000
f.	Operasional LPMD	Rp 3.000.000	Rp 3.000.000
2	Penyelenggaraan Pembangunan		
a.	Bantuan Keuangan Kepada Posyandu	Rp 2.446.400	Rp 2.446.400
3	Pembinaan Kemasyarakatan		
a.	Bantuan Keuangan Linmas	Rp 3.681.000	Rp 3.681.000
b.	Bantuan Keuangan Karang Taruna	Rp 3.131.400	Rp 3.131.400
c.	Bantuan Keuangan PKK	Rp 8.527.100	Rp 8.527.100

Source: Kedung Pomahan Wetan's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Kedunglo's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap	Rp 125.664.000	Rp 125.664.000
b.	Tunjangan BPD	Rp 8.040.000	Rp 8.040.000
c.	Operasional Pemerintah Desa	Rp 19.569.000	Rp 19.569.000
d.	Operasional BPD	Rp 2.545.000	Rp 2.545.000
e.	Operasional RT/RW	Rp 14.560.000	Rp 14.560.000
2	Penyelenggaraan Pembangunan		
a.	Pembangunan	Rp 39.100.000	Rp 39.100.000

Source: Kedunglo's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Kemiri Kidul's Village Fund Allocation Management Report in Fiscal Year
2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap Kepala Desa dan Perangkat Desa	Rp 87.500.000	Rp 87.500.000
b.	Operasional Perkantoran	Rp 9.900.000	Rp 9.900.000
c.	Operasional BPD	Rp 3.800.000	Rp 3.800.000
d.	Pembangunan Gedung Kantor	Rp 54.469.000	Rp 54.469.000
2	Pelaksanaan Pembangunan		
a.	Pembangunan Posyandu	Rp 7.200.000	Rp 7.200.000
3	Pembinaan Kemasyarakatan Desa		
a.	Kegiatan Olah Raga dan Karang Taruna	Rp 4.000.000	Rp 4.000.000
4	Pemberdayaan Masyarakat		
a.	Pembinaan PKK	Rp 1.500.000	Rp 1.500.000

Source: Kemiri Kidul's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Kemiri Lor's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 115.200.000	Rp 115.200.000
b.	Tunjangan BPD	Rp 4.080.000	Rp 4.080.000
c.	Operasional Perkantoran	Rp 14.950.000	Rp 14.950.000
d.	Operasional BPD	Rp 2.420.000	Rp 2.420.000
e.	Operasional Rt/RW	Rp 4.072.000	Rp 4.072.000
f.	Kegiatan Penyusunan LPPD/LKOJ 2015	Rp 2.600.000	Rp 2.600.000
g.	Kegiatan Penyusunan ABPDesa 2017	Rp 2.600.000	Rp 2.600.000
h.	Kegiatan Penyusunan Perubahan APBDesa 2017	Rp 1.800.000	Rp 1.800.000
i.	Lanjutan Renovasi Balai Desa	Rp 44.882.000	Rp 44.882.000

Source: Kemiri Lor's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Kerep's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 98.385.000	Rp 96.645.000
b.	Operasional Perkantoran	Rp 35.603.700	Rp 35.603.700
c.	Operasional BPD	Rp 2.675.000	Rp 2.675.000
d.	Operasional RT	Rp 4.000.000	Rp 4.000.000
e.	Pemeliharaan dinding Kantor Desa	Rp 4.389.200	Rp 4.389.200
f.	Pembangunan Gedung Kantor Desa	Rp 7.650.100	Rp 7.650.100
g.	Pembangunan Meja Dapur Kantor Desa	Rp 2.988.800	Rp 2.988.800
h.	Pembangunan Teras Serambi Aula Kantor Desa	Rp 6.423.200	Rp 6.423.200

Source: Kerep's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Kroyo Kulon's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap	Rp 93.700.000	Rp 93.700.000
b.	Tunjangan dan Operasional BPD	Rp 8.500.000	Rp 8.500.000
c.	Operasional Perkantoran	Rp 18.224.000	Rp 18.224.000
d.	Operasional RT/RW	Rp 7.500.000	Rp 7.500.000
2	Penyelenggaraan Pembangunan		
a.	Pembangunan Drainase RT 002/002	Rp 2.919.000	Rp 2.919.000
b.	Posyandu Balita	Rp 3.000.000	Rp 3.000.000
3	Pembinaan Kemasyarakatan		
a.	Pembinaan Kesenian Rebana	Rp 3.000.000	Rp 3.000.000
b.	Pembinaan Kesenian Kuda Lumping	Rp 3.000.000	Rp 3.000.000
c.	Pembinaan PKK	Rp 11.010.000	Rp 11.010.000
d.	Pembinaan Karang Taruna	Rp 2.500.000	Rp 2.500.000
e.	Kegiatan LPMD	Rp 5.600.000	Rp 5.600.000
4	Pemberdayaan Masyarakat		
a.	Pembinaan P3A "Sumber Rejeki"	Rp 3.000.000	Rp 3.000.000

Source: Kroyo Kulon's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Kroyo Lor's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap	Rp 103.967.400	Rp 103.967.400
b.	Tunjangan BPD	Rp 2.640.000	Rp 2.640.000
c.	Operasional Perkantoran	Rp 37.645.700	Rp 37.645.700
d.	Operasional BPD	Rp 3.730.300	Rp 3.730.300
e.	Operasional RT/RW	Rp 1.915.000	Rp 1.915.000
2	Penyelenggaraan Pembangunan		
a.	Pavingisasi Lingkungan RT 03/02	Rp 7.041.500	Rp 7.041.500
b.	Posyandu	Rp 12.619.100	Rp 12.619.100
c.	Fasilitasi Kepada TK	Rp 1.200.000	Rp 1.200.000
2	Pembinaan Masyarakat		
a.	Peningkatan Kapasitas Linmas	Rp 2.520.000	Rp 2.520.000

Source: Kroyo Lor's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Loning's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 122.451.600	Rp 122.451.600
b.	Tunjangan BPD	Rp 4.098.000	Rp 4.098.000
c.	Operasional Perkantoran	Rp 26.036.400	Rp 26.036.400
d.	Operasional RT	Rp 4.500.000	Rp 4.500.000
e.	Operasional RW	Rp 1.000.000	Rp 1.000.000
f.	Pembangunan Kamar Mandi dan WC Kantor PKK	Rp 15.000.000	Rp 15.000.000
g.	Pembangunan Pintu Masuk Kantor Desa	Rp 10.000.000	Rp 10.000.000
2	Pembinaan Masyarakat		
a.	Kegiatan LPMD	Rp 3.000.000	Rp 3.000.000
3	Pemberdayaan Masyarakat		
a.	Kegiatan PKK	Rp 18.000.000	Rp 18.000.000

Source: Loning's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Paitan's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 104.040.000	Rp 104.040.000
b.	Operasional Perkantoran	Rp 30.569.400	Rp 30.569.400
c.	Tunjangan BPD	Rp 10.500.000	Rp 10.500.000
d.	Operasional BPD	Rp 5.186.000	Rp 5.186.000
e.	Pembangunan Kantor Desa	Rp 21.498.600	Rp 21.498.600
2	Pembinaan Kemasyarakatan		
a.	Fasilitasi Kesenian Kuda Lumping	Rp 1.625.000	Rp 1.625.000

Source: Paitan's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Purbayan's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Belanja Pegawai	Rp 109.920.000	Rp 109.920.000
b.	Operasional Perkantoran	Rp 26.674.000	Rp 26.674.000
c.	Operasional BPD	Rp 6.004.500	Rp 6.004.500
d.	Dokumen APBDesa	Rp 4.920.000	Rp 4.920.000
e.	Kegiatan Pembangunan MCK Kantor	Rp 27.827.500	Rp 27.827.500
2	Pembinaan		
a.	Peningkatan Kapasitas Linmas	Rp 4.000.000	Rp 4.000.000
b.	Pembinaan Dolalak	Rp 4.000.000	Rp 4.000.000
3	Pemberdayaan		
a.	Karang Taruna	Rp 450.000	Rp 450.000

Source: Purbayan's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Rebug's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap	Rp 109.179.000	Rp 109.179.000
b.	Tunjangan BPD	Rp 6.240.000	Rp 6.240.000
c.	Operasional Perkantoran	Rp 33.187.000	Rp 33.187.000
d.	Operasional BPD	Rp 2.750.000	Rp 2.750.000
f.	Operasional RT/RW	Rp 9.150.000	Rp 9.150.000
g.	Pengadaan Dapur Kantor Desa	Rp 19.059.000	Rp 19.059.000
2	Pembinaan Kemasyarakatan		
a.	Keamanan, Ketertiban, dan Keagamaan	Rp 2.400.000	Rp 2.400.000

Source: Rebug's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Rejosari's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap	Rp 102.816.000	Rp 102.816.000
b.	Tunjangan dan Operasional BPD	Rp 12.000.000	Rp 12.000.000
c.	Operasional Pemerintahan Desa	Rp 1.747.000	Rp 1.747.000
d.	Operasional RT/RW	Rp 5.000.000	Rp 5.000.000
e.	Rehabilitasi Kantor Desa	Rp 49.926.000	Rp 49.926.000
2.	Pelaksanaan Pembangunan Desa		
a.	Rehabilitasi TK	Rp 300.000	Rp 300.000
3	Pemberdayaan Masyarakat		
a.	Fasilitasi Kegiatan PKK	Rp 200.000	Rp 200.000

Source: Rejosari's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Rejowinangun's Village Fund Allocation Management Report in Fiscal Year
2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 118.017.000	Rp 118.017.000
b.	Tunjangan BPD	Rp 3.540.000	Rp 3.540.000
c.	Operasional BPD	Rp 2.077.500	Rp 2.077.500
d.	Operasional Pemerintah Desa	Rp 3.772.600	Rp 3.772.600
e.	Renovasi Kantor Desa	Rp 40.179.200	Rp 40.179.200
2	Pembangunan Organisasi Masyarakat		
a.	Bantuan Keuangan Kepada RT/RW	Rp 3.850.000	Rp 3.850.000
b.	Bantuan Keuangan Kepada Linmas	Rp 6.300.000	Rp 6.300.000
c.	Bantuan Keuangan Kepada PKK	Rp 13.100.000	Rp 13.100.000
d.	Kegiatan Pemuda, Olah Raga, dan Kesenian	Rp 5.858.500	Rp 5.858.500

Source: Rejowinangun's Village Fund Allocation Management Report in Fiscal Year
2016

Summary of Rowobayem's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap Kepala Desa dan Perangkat Desa	Rp 103.488.000	Rp 103.488.000
b.	Tunjangan BPD	Rp 4.000.000	Rp 4.000.000
c.	Operasional Pemerintah Desa	Rp 49.420.000	Rp 49.420.000
d.	Operasional BPD	Rp 4.785.000	Rp 4.785.000
e.	Operasional RT/RW	Rp 8.000.000	Rp 8.000.000
2	Pembinaan Kemasyarakatan		
a.	Linmas	Rp 3.000.000	Rp 3.000.000

Source: Rowobayem's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Samping's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 136.136.200	Rp 135.486.200
b.	Tunjangan BPD	Rp 4.200.000	Rp 4.200.000
c.	Operasional Perkantoran	Rp 21.560.400	Rp 21.560.400
d.	Operasional BPD	Rp 500.000	Rp 500.000
2	Pembangunan		
a.	Pengecoran Jalan RW 02	Rp 56.780.000	Rp 56.780.000
3	Pembinaan Kemasyarakatan		
a.	PKK	Rp 6.000.000	Rp 6.000.000
b.	Karang Taruna	Rp 2.800.000	Rp 2.800.000

Source: Samping's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Sidodadi's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 114.960.000	Rp 114.960.000
b.	Operasional Perkantoran	Rp 7.900.000	Rp 7.900.000
c.	Operasional BPD	Rp 2.960.000	Rp 2.960.000
d.	Operasional RT	Rp 6.800.000	Rp 6.800.000
e.	Kegiatan Penyusunan APBDesa 2017	Rp 2.676.300	Rp 2.676.300
f.	Kegiatan Penyusunan RKPdesa 2017	Rp 2.509.600	Rp 2.509.600
g.	Kegiatan Penyusunan LPPD	Rp 2.248.300	Rp 2.248.300
h.	Kegiatan Penyusunan Profil Desa	Rp 2.523.800	Rp 2.523.800
i.	Pembangunan Kantor Desa Lanjutan	Rp 37.124.000	Rp 37.124.000
2	Pembinaan Masyarakat		
a.	Peningkatan Kapasitas Linmas	Rp 3.500.000	Rp 3.500.000

Source: Sidodadi's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Sukogelap's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap Kepala Desa dan Perangkat	Rp 98.040.000	Rp 98.040.000
b.	Operasional Perkantoran	Rp 14.800.000	Rp 14.800.000
c.	Operasional BPD	Rp 2.207.000	Rp 2.207.000
d.	Operasional RT	Rp 5.664.800	Rp 5.664.800
e.	Operasional RW	Rp 2.035.200	Rp 2.035.200
f.	Kegiatan Penyusunan RKPDesa 2017	Rp 1.550.000	Rp 1.550.000
g.	Kegiatan Penyusunan Perubahan APBDesa 2015	Rp 1.550.000	Rp 1.550.000
h.	Lanjutan Renovasi Balai Desa	Rp 32.198.200	Rp 32.198.200
2	Pembinaan		
a.	Peningkatan Kapasitas Linmas	Rp 1.354.800	Rp 1.354.800
3	Pemberdayaan		
a.	Karang Taruna	Rp 4.500.000	Rp 4.500.000

Source: Sukogelap's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Sutoragan's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 112.800.000	Rp 112.800.000
b.	Operasional Pemerintah Desa	Rp 29.707.000	Rp 29.707.000
c.	Operasional BPD	Rp 5.096.000	Rp 5.096.000
d.	Operasional RT	Rp 4.000.000	Rp 4.000.000
e.	Operasional RW	Rp 1.000.000	Rp 1.000.000
2	Penyelenggaraan Pembangunan		
a.	TK	Rp 6.600.000	Rp 6.600.000
b.	Kegiatan Pembangunan Rabat Beton Jalan	Rp 24.695.000	Rp 24.695.000
3	Pembinaan Kemasyarakatan		
a.	Fasilitasi PKK	Rp 3.243.000	Rp 3.243.000
b.	Fasilitasi Linmas	Rp 2.000.000	Rp 2.000.000

Source: Sutoragan's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Turus' Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 126.000.000	Rp 126.000.000
b.	Operasional BPD	Rp 2.775.000	Rp 2.775.000
c.	Operasional Perkantoran	Rp 20.759.800	Rp 20.759.800
d.	Operasional RT/RW	Rp 4.301.400	Rp 4.301.400
e.	Pembangunan Balai Desa	Rp 55.088.000	Rp 55.088.000
2	Penyelenggaraan Pembangunan		
a.	PAUD	Rp 3.000.000	Rp 3.000.000
b.	Posyandu	Rp 500.000	Rp 500.000
3	Pembinaan		
a.	Kegiatan Linmas	Rp 2.059.200	Rp 2.059.200
b.	Kegiatan LPMD	Rp 1.029.600	Rp 1.029.600

Source: Turus' Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Waled's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 91.940.400	Rp 91.940.400
b.	Operasional Perkantoran	Rp 4.002.000	Rp 4.002.000
c.	Operasional BPD	Rp 1.324.000	Rp 1.324.000
d.	Operasional RT/RW	Rp 13.211.200	Rp 13.211.200
2	Pelaksanaan Pembangunan Desa		
a.	Pembangunan Bronjong Jalan	Rp 26.682.000	Rp 26.682.000
b.	Kegiatan PAUD	Rp 4.800.000	Rp 4.800.000
c.	Kegiatan Posyandu Lansia	Rp 2.000.000	Rp 2.000.000
3	Pembinaan Kemasyarakatan		
a.	PKK	Rp 2.608.400	Rp 2.608.400
b.	Kegiatan Pemuda, Olah Raga, dan Kesenian	Rp 1.270.000	Rp 1.270.000

Source: Waled's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Wanurojo's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap	Rp 108.576.000	Rp 108.576.000
b.	Tunjangan BPD	Rp 2.900.000	Rp 2.900.000
c.	Operasional Perkantoran	Rp 10.492.500	Rp 10.492.500
d.	Operasional BPD	Rp 1.462.500	Rp 1.462.500
e.	Operasional RW	Rp 2.000.000	Rp 2.000.000
f.	Operasional RT	Rp 6.000.000	Rp 6.000.000
g.	Penyusunan APBDesa 2017	Rp 3.000.000	Rp 3.000.000
h.	Penyusunan RKPDesa 2017	Rp 3.000.000	Rp 3.000.000
i.	Lanjutan Pembangunan Kantor Desa	Rp 43.555.000	Rp 43.555.000

Source: Wanurojo's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Winong's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 114.859.000	Rp 114.859.000
2	Penyelenggaraan Pembangunan		
a.	Pembangunan Gedung	Rp 81.113.000	Rp 81.113.000
b.	PAUD	Rp 2.400.000	Rp 2.400.000
3	Pemberdayaan Masyarakat		
a.	Bantuan Keuangan Kepada Guru Anak Beriman	Rp 4.320.000	Rp 4.320.000

Source: Winong's Village Fund Allocation Management Report in Fiscal Year 2016

Summary of Wonosari's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap	Rp 92.580.000	Rp 92.580.000
b.	Tunjangan BPD	Rp 10.050.000	Rp 10.050.000
c.	Operasional Perkantoran	Rp 11.601.400	Rp 11.601.400
d.	Operasional BPD	Rp 1.455.500	Rp 1.455.500
e.	Operasional RT/RW	Rp 12.600.000	Rp 12.600.000
f.	Pembangunan Saluran Air Kantor Desa	Rp 10.185.000	Rp 10.185.000
g.	Pembangunan Pagar dan Gapura Kantor Desa	Rp 8.803.200	Rp 8.803.200
h.	Pembangunan Parkir Kantor Desa	Rp 7.023.900	Rp 7.023.900

Source: Wonosari's Village Fund Allocation Management Report in Fiscal Year 2016

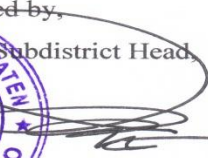
Summary of Wonosuko's Village Fund Allocation Management Report in Fiscal Year 2016

No	Program Kegiatan	Anggaran	Realisasi
1	Penyelenggaraan Pemerintahan Desa		
a.	Penghasilan Tetap dan Tunjangan	Rp 117.600.000	Rp 117.600.000
b.	Operasional Perkantoran	Rp 31.507.500	Rp 31.507.500
c.	Renovasi Serambi Balai Desa	Rp 46.845.500	Rp 46.845.500
2	Pembinaan Masyarakat		
a.	Pembinaan Kesenian, dan Sosbud	Rp 750.000	Rp 750.000


Source: Wonosuko's Village Fund Allocation Management Report in Fiscal Year 2016

Kemiri, January 8th, 2018

Approved by,
Kemiri Subdistrict Head



Fatmahan Rochman, S.Sos., M.AP.
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Student,



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KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
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Nomor : 2099/UN34.18/LT/2018

18 Oktober 2017

Lamp. : 1 Bendel Proposal

Hal : **Ijin Penelitian**

Yth . Camat Kemiri

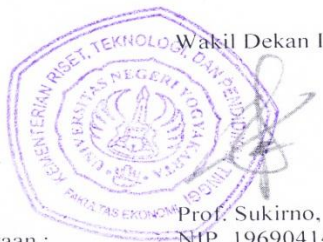
Kantor Kecamatan Kemiri, Kabupaten Purworejo, Jawa Tengah

Kami sampaikan dengan hormat, bahwa mahasiswa tersebut di bawah ini:

Nama	: Rizki Apriana
NIM	: 14812141041
Program Studi	: Akuntansi - S1
Judul Tugas Akhir	: Analysis of Village Fund Allocation Management Report for Fiscal Year 2016 (Study on All Villages in Kemiri Subdistrict)
Tujuan	: Memohon ijin mencari data untuk penulisan Tugas Akhir Skripsi
Waktu Penelitian	: Jumat - Kamis, 20 Oktober - 30 Nopember 2017

Untuk dapat terlaksananya maksud tersebut, kami mohon dengan hormat Bapak/Ibu berkenan memberi izin dan bantuan seperlunya.

Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.



Wakil Dekan I

Tembusan :

1. Sub. Bagian Pendidikan dan Kemahasiswaan ;
2. Mahasiswa yang bersangkutan.

Prof. Sukirno, S.Pd., M.Si., Ph.D.
NIP. 196904141994031002